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result of the preliminary purchase price allocation, the Company recorded goodwill of Ps. 85 in 2007. During the first half of 2008, pursuant to the guidelines established in NIF B-7, *Business Acquisitions*, the items comprising such goodwill were analyzed further and Ps. 61 was reclassified as an intangible asset.

- b) *Acquisition of 50% of the shares of Vidrio y Cristal del Noroeste, S.A. de C.V. (formerly Vitro AFG).* – In July 2007, Viméxico exercised its option to acquire the remaining 50% of the outstanding shares of Vitro AFG from its joint venture partner AFG Industries, a subsidiary of Asahi Glass Co. Limited (a Japanese company) for a purchase price of US\$6 million. In accordance with NIF C-15, *Impairment of Long-Lived Assets and Their Disposal*, the Company recognized an impairment charge of Ps. 91 related to the termination of the joint venture with AFG Industries.

With the closing of this transaction, Viméxico terminated the joint venture and became the sole-owner of this entity, located in Mexicali, Baja California, Mexico, whose primary operations include the manufacturing, processing and distribution of flat glass, thereby increasing Vitro's available production capacity by 78,000 tons on an annual basis.

- c) *Purchase of 40% of Vitro Cristalglass.* – In July 2008, Viméxico was notified by its partner of its right to exercise the put option related to the sale of its 40% interest in Vitro Cristalglass. The option was officially exercised in August 2008 and beginning in September 2008, Vitro Cristalglass is 100% consolidated. The purchase price agreed upon was 27.4 million euros (approximately Ps. 527). The difference between the purchase price and the book value resulted in a charge of Ps. 60, recorded in majority stockholders' equity.

In January 2009 a revised payment was agreed upon with the previous partner, by extending it through the 2009-2010 periods, and that the purchase of the partnership interest in Vitro Cristalglass would be made through the same company and that subsequently, there would be a capital reduction.

- d) *Deconsolidation of Empresas Comegua, S.A.* – In November 2008, the Company announced that together with its two Central American partners, decided to modify the corporate by-laws of Comegua regarding the control of its operations. As a result, beginning on that date, the Company now accounts for its 49.7% participation in Comegua under the equity method.

Comegua's relevant data is as follows:

Condensed consolidated balance sheet:	Year ended December 31,	
	2008	2009
Assets:		
Cash and cash equivalents	Ps. 74	Ps. 128
Trade receivables	775	628
Inventories	505	442
Fixed assets and other long-term assets	2,366	2,159
Total assets	3,720	3,357
Liabilities:		
Trade payables	474	538
Short-term borrowings	389	773
Long-term debt and other liabilities	851	264
Total liabilities	Ps. 1,714	Ps. 1,575

Condensed consolidated income statements::	Year ended December 31, 2007	From January 1 to November 30, 2008	December 2008	Year ended December 31, 2009
Net sales	Ps. 2,127	Ps. 2,159	Ps. 233	Ps. 2,064
Cost of sales	1,546	1,584	163	1,369

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Condensed consolidated income statements::	Year ended December 31, 2007	From January 1 to November 30, 2008	December 2008	Year ended December 31, 2009
Gross profit	581	575	70	695
Selling, general and administrative expenses	437	449	50	582
Operating income	144	126	20	113
Total comprehensive financing result	30	56	8	95
Other expenses (income), net	51	17	(2)	13
Income tax expense	24	23	4	55
Net income (loss)	Ps. 39	Ps. 30	Ps. 10	Ps. (50)

21. Business segment data

The accounting policies of the Company's segments are the same as those followed by Vitro. The Company evaluates the performance of its segments on the basis of operating income. Intersegment sales and transfers are accounted for as if the sales and transfers were to third parties, that is, at current market prices.

Vitro's reportable segments are strategic business units that offer different products. The segments are managed separately; each requires different manufacturing operations, technology and marketing strategies; and each segment primarily serves a different customer base.

The Company has two reportable segments: Glass Containers and Flat Glass. The principal products of each of the segments are summarized below:

Segment	Principal products
Glass Containers	Glass containers, sodium carbonate and bicarbonate, capital goods, precision components and molds for glass industry.
Flat Glass	Flat glass for the construction and automotive industries.

Segment data is presented as follows:

2007	Glass Containers	Flat Glass	Corporate & Eliminations	Consolidated
Net sales	Ps. 14,676	Ps. 13,605	Ps. 361	Ps. 28,642
Intersegment sales	37	14		51
Consolidated net sales	14,639	13,591	361	28,591
Operating income (loss)	2,054	782	(132)	2,704
Total assets	17,803	13,708	2,312	33,823
Capital expenditures	2,328	324	43	2,695
Depreciation and amortization	870	480	64	1,414
Goodwill	3	870		873
Impairment	31	91		122
2008	Glass Containers	Flat Glass	Corporate & Eliminations	Consolidated
Net sales	Ps. 15,524	Ps. 13,230	Ps. 342	Ps. 29,096
Intersegment sales	40	43		83
Consolidated net sales	15,484	13,187	342	29,013
Operating income (loss)	1,661	186	(137)	1,710
Total assets	19,723	15,358	693	35,774
Capital expenditures	1,538	255	5	1,798
Depreciation and amortization	897	484	88	1,469
Goodwill		771		771
Impairment		196		196

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2009	Glass Containers	Flat Glass	Corporate & Eliminations	Consolidated
Net sales	Ps. 12,452	Ps. 11,453	Ps. 229	Ps. 24,134
Intersegment sales	67	76		143
Consolidated net sales	12,385	11,377	229	23,991
Operating income (loss)	1,956	(591)	(36)	1,329
Total assets	21,878	15,029	(4,255)	32,652
Capital expenditures	735	264	10	1,009
Depreciation and amortization	854	575	44	1,473
Goodwill		702	19	721
Impairment		207		207

Export sales from Mexico, substantially all of which are denominated in US dollars, are mainly to the United States, Canada and Europe and were as follows (in million of US dollars):

Year ended December 31,		
2007	2008	2009
US\$601	US\$600	US\$484

Certain geographic information about the Company's operations is summarized as follows:

	Year ended December 31,		
	2007	2008	2009
Net sales ⁽¹⁾ to customers in:			
Mexico	Ps. 12,008	Ps. 12,831	Ps. 11,152
All foreign countries, mainly the United States, Canada and Europe	16,583	16,182	12,839
	Ps. 28,591	Ps. 29,013	Ps. 23,991

(1)

Net sales are attributed to countries based on the location of the customer.

Consolidated net sales to any single external customer did not exceed more than 8% of Vitro's total consolidated net sales in 2007 and 2008, and 3% in 2009.

Geographical information of land and buildings, machinery and equipment, and construction in progress is summarized as follows:

	December 31,		
	2007	2008	2009
Land and buildings, machinery and equipment			
Mexico	Ps. 14,960	Ps. 15,816	Ps. 14,062
All foreign countries, mainly the United States, Europe, Central and South America	2,881	1,457	1,276
	Ps. 17,841	Ps. 17,273	Ps. 15,338

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22. New accounting principles

As part of its efforts to converge Mexican standards with international standards, during 2009, the Mexican Board for Research and Development of Financial Information Standards (CINIF) issued the following NIFs and Interpretations of Financial Reporting Standards (INIF), applicable to profitable entities, which become effective as follows:

a) For the fiscal year that begin on January 1, 2010:

C-1, *Cash and cash equivalents*

Improvements to NIFs for 2010

INIF 14, *Construction contracts, sale of real property and rendering of related services*

INIF 17, *Service concession contracts*

Some of the most important changes established by these standards are:

NIF C-1, Cash and cash equivalents, requires restricted cash and cash equivalents to be included within the cash and cash equivalents caption, as opposed to Bulletin C-1, which required presentation under separate captions; NIF C-1 replaces the caption on-demand temporary investments with the caption on-demand available investments clarifying that this type of investment has a maturity of up to three months from its acquisition date.

Improvements to NIFs for 2010 - The main improvements generating accounting changes that must be recognized retroactively are:

NIF B-1, Accounting changes and correction of errors, requires further disclosures in case the Company applies a particular Standard for the first time.

NIF B-2, Statement of cash flows, requires recognition of the effects of fluctuations in exchange rates used for translating cash in foreign currencies, and changes in fair value of cash in the form of precious metal coins, and other cash items, at fair value, in a specific line item.

NIF B-7, Business acquisitions, requires recognition of intangible assets or provisions because the acquired business has a contract whose terms and conditions are favorable or unfavorable with respect to market, only when the acquired business is the lessee in an operating lease. This accounting change should be recognized retroactively and not go further than January 1, 2009.

NIF C-7, Investments in associated companies and other permanent investments, modifies how the effects derived from increases in equity percentages in an associated company are determined. It also establishes that the effects due to an increase or decrease in equity percentages in associated companies should be recognized under equity in income (loss) of associated companies, rather than in the non-ordinary line item within the statement of income.

NIF C-13, Related parties, requires that, if the direct or ultimate controlling entity of the reporting entity does not issue financial statements available for public use, the reporting entity should disclose the name of the closest, direct / indirect, controlling entity that issues financial statements available for public use.

INIF 14, Construction contracts, sale of real property and rendering of related services, is a supplement to Bulletin D-7, *Construction and manufacturing contracts for certain capital assets*, and requires segregation of the different components of the contracts in order to define whether the contract refers to construction of real property, sale of real property, or rendering related services, and establishes the rules for recognizing revenue and related costs and expenses, based on the different elements identified in the contract. INIF 14 provides guidance for the appropriate use of the percentage-of-completion method for revenue recognition.

INIF 17, Service concession contracts, is a supplement to Bulletin D-7, *Construction and manufacturing contracts for certain capital assets*, and establishes that, when the infrastructure of the service concession

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contracts falls within the scope of this INIF, it should not be recognized under property, plant and equipment. It also establishes that when the operator renders construction or improvement services, as well as operation services under the same contract, revenues should be recognized for each type of service, based on the fair value of each consideration received at the time the service is rendered. When amounts are clearly identified and, after they are quantified, the applicable revenue recognition criterion should be followed, taking the nature of the service rendered into consideration. Also, INIF 17 establishes that, when the operator renders construction or improvement services, both revenues and the associated costs and expenses should be recognized under the percentage-of-completion method and consideration received, or receivable, should be recognized, initially, at fair value. Revenues from operation services should be recognized as the services are rendered.

b) For the fiscal year that begins on January 1, 2011:

NIF B-5, *Financial segment information*, uses a managerial approach to disclose financial information by segments, as opposed to Bulletin B-5, which also used a managerial approach but required that the financial information be classified by economic segments, geographical areas, or homogenous client groups. NIF B-5 does not require different risks among business areas to separate them. It allows areas in the preoperating stage to be classified as a segment, and requires separate disclosure of interest income, interest expense and liabilities, as well as disclosure of the entity's information as a whole with respect to products, services, geographical areas and major customers and suppliers. Like the previous Bulletin, this Standard is mandatory only for public companies or companies in the process of becoming public.

At the issuance date of these consolidated financial statements, the Company continues determining the effects of adopting these new standards on its financial information.

c) International financial reporting standards

In January 2009, the Mexican Banking and Securities Commission published amendments to its National Securities Law, making it compulsory for public entities to prepare and present their financial statements using International Financial Accounting Standards beginning 2012 (early adoption is permitted).

At the issuance date of these consolidated financial statements, the Company continues determining the effects of adopting International Financial Accounting Standards as it relates to its consolidated financial statements.

23. Subsequent Events

a) Debt

On January 4, 2010, the Company received, from a group of its bondholders, a Notice of Acceleration of payment for the Senior Notes due 2012 and 2017. A minority group of at least twenty five percent of the bond holders may request the Notice of Acceleration, which is considered a standard operating procedure when an issuer is in default. As of the issuance date of these consolidated financial statements, the outstanding principal amount of these Notes is US\$1,000 million.

In accordance with the Mexican Bankruptcy Law (*Ley de Concurso Mercantil*), if more than thirty five percent of a company's outstanding obligations are past due, the company itself, any creditor or the public ministry could request that the company declare bankruptcy.

On April 12, 2010, the Company announced that it received a document on letterhead of the U.S. Bank National Association, which serves as trustee of the Senior Notes due 2013, entitled "Notice of Default and Acceleration" referenced to the 2013 Notes. The outstanding principal amount of these Notes, as of the issuance date of these consolidated financial statements, is US\$216 million.

In August, 2010 the Company refinanced the credit lines in euros from its subsidiary in Spain, Vitro Cristalglass, S.L., extending the term for three years from the agreement signature in amount of 44.8 million euros.

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- b) **Derivative financial instruments**
On April 12, 2010 the judge of the Supreme Court of the State of New York issued a ruling regarding the request for summary judgment made by Vitro's counterparties in financial derivatives transactions. The judge granted Vitro's counterparties' motions as to liability only and denied them as to the amounts sought by said counterparties, finding that the financial institutions had not provided sufficient and reasonable detail to verify the methods and accuracy of their calculations. The Court then referred the issue of damages to a Special Referee for further proceedings and recommendation to the Court, and held the motions for summary judgment in abeyance pending receipt of the report of the recommendations of the Special Referee.
On June 7, 2010, the Company reached agreements to settle the amount related to DFIs. Vitro reached an agreement to settle the amount related to derivative financial instruments ("DFIs") with Calyon, London Branch ("Calyon"). In addition, on September 6, 2010 the Company reached a settlement agreement with Fintech Investments Ltd. ("Fintech"), the firm that recently acquired the DFIs claims, previously owned by Credit Suisse International, Deutsche Bank AG, London Branch, Merrill Lynch Capital Services, Citibank, N.A., Barclays Bank, PLC and Cargill, Incorporated.
The amount of the settlement agreed with Calyon and Fintech is US\$67.3 MM and US\$190.0 MM, including interest for US\$3.9 and US\$13.6, respectively, recognized by the Company.
As a result of these settlements, all of the lawsuits related with the DFIs have been dismissed.
- c) **Status of the Restructuring process**
As part of Company's debt restructuring discussions with creditors (see note 10), the Company has presented a restructuring counterproposal (the "Counterproposal") to representatives of certain holders of Senior Notes, The Counterproposal for the restructuring includes the Senior Notes and other impaired debt.
While the proposal was not accepted, in order to reach a consensual restructuring agreement, the Company is working on a consent solicitation statement.
The Company believes that the proposal included in the Consent will assure the sustainability of the Company and significantly enhancing the worthiness of its restructured debt. Additionally, the Company believes that the proposal represents a higher recovery than the average market price for the last six months of the senior notes due 2012, 2013 and 2017.
The Company continues to negotiate with the Ad Hoc Bondholder Committee in an effort to secure their support of the Consent in advance of its launch but there can be no assurances that such support will be achieved.
- d) **Natural disasters**
In April 2010, the Company's flat glass facility in Mexicali and the inventories in that plant sustained damage as a result of an earthquake. The plant resumed normal operations in 7 days. The Company is working to recover the amount of the damages through the insurance companies.
On July 1, 2010, manufacturing facilities in the Municipality of García in Nuevo León, Mexico were affected as a result of the severe flooding and damage caused by Hurricane Alex. Float glass manufacturing and automotive processing facilities and facilities at Alcalí suffered significant damage and were forced to temporarily suspend operations. In particular:
- of four automotive glass manufacturing facilities (both located in García) were affected by this event; however, because of current inventory levels and measures taken to restore production in the succeeding days, the Company was able to minimize the impact for original equipment manufacturer ("OEM") clients and auto glass replacement clients;
 - Two of three float glass manufacturing facilities (both located in García) were also affected by this event; one of the affected facilities resumed normal operations initially in the last week of July;

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however, its operations were temporarily suspended due to stability issues and it resumed operations again in the last week of August; the other affected facility is expected to resume operations in October; float glass facility in Mexicali, which is currently operating at 100% capacity, is temporarily supplying glass to its OEM glass processing plants; and

- Facilities at Alcalí suspended operations for a few days and a portion of Alcalí's end-product, raw material and packaging inventories were damaged; however, the Company was able to minimize the impact on its clients by working jointly to supply only the minimal amount necessary for them to continue operating.

The Company has not yet determined the full impact on its operating results of the damage caused by Hurricane Alex. The Company expects such damages will be covered by insurance less any applicable deductibles; however, it can provide no assurance as to the amount and timing of such recovery.

e) Receivable from sale of real estate

On August 16, 2010, final decision in first instance was issued in which it absolved the purchaser of the real estate sold by the Company of the remaining payment claimed. The Company has filed an appeal against the decision, which is pending to be resolved. The Company and its legal counsel believe it has sufficient evidence to obtain a favorable final ruling on this issue (see note 6 c).

f) On August 24, 2010, the Company finalized the sale of non-productive properties, amounting to US \$63.8 million. The resources of such sale, and US\$5.5 million was contributed in addition by the Company, were intended to pay a debt that is owed to a trust (see note 6 d), by paying in full the balance of US \$69.3 million to that date and therefore recovering the property of their two corporate office buildings, which were part of the assets that were originally provided as collateral for such support.

24. Authorization of financial statements issuance

On September 27, 2010, the issuance of the consolidated financial statements was authorized by Hugo A. Lara García, Chief Executive Officer and Claudio L. Del Valle Cabello, Chief Financial and Administrative Officer.

These consolidated financial statements are subject to approval at the ordinary stockholders' meeting, who may modify the financial statements, based on provisions set forth by the Mexican General Corporate Law.

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Requests for assistance in completing and delivering any Letter of Transmittal, Letter of Instructions or document specified therein or requests for additional copies of this Statement, any Letter of Transmittal, any Letter of Instructions or other related documents should be directed to the Depositary or the Information and Exchange Agent, as applicable, at its address and telephone numbers below.

The Depositary for the Tender Offer is:

D.F. King & Co., Inc.

Registered or Certified Mail/Overnight Courier/Hand:

48 Wall Street — 22nd Floor, New York, NY 10005

By Facsimile (for Eligible Institutions Only): (212) 809 — 8838

Attn: Elton Bagley

For Confirmation: (212) 493 — 6996

Banks and Brokers call: (212) 269 — 5550

All others call toll free: (800) 431 — 9633

The Information and Exchange Agent for the Exchange Offer and Consent Solicitation is:

D.F. King & Co., Inc.

By Registered or Certified Mail/Overnight Courier/Hand:

48 Wall Street — 22nd Floor, New York, NY 10005

Banks and Brokers call: (212) 269 — 5550

All others call toll free: (800) 431 — 9633

vitro@dfking.com

TO BE USED BY HOLDERS AND BENEFICIAL OWNERS
LETTER OF TRANSMITTAL

Vitro, S.A.B. de C.V.

Offer to Purchase and Offer to Exchange and Consent Solicitation Relating to
\$300,000,000 Aggregate Principal Amount of 8.625% Senior Notes due 2012,
\$216,000,000 Aggregate Principal Amount of 11.75% Senior Notes due 2013 and
\$700,000,000 Aggregate Principal Amount of 9.125% Senior Notes due 2017

The Depositary for the Tender Offer is:

D.F. King & Co., Inc.

*By Registered or Certified Mail,
by Hand or by Overnight Courier*

**48 Wall Street – 22nd Floor
New York, New York 10005**

By Facsimile (for Eligible Institutions only): (212) 809-8838

Attn: Elton Bagley

For Confirmation: (212) 493-6996

Banks and Brokers call: (212) 269-5550

All others call toll free: (800) 431-9633

*The Exchange Agent for the Exchange Offer and Consent
Solicitation is:*

D.F. King & Co., Inc.

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**48 Wall Street – 22nd Floor
New York, New York 10005**

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Attn: Elton Bagley

For Confirmation: (212) 493-6996

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Consent Solicitation is:*

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**48 Wall Street – 22nd Floor
New York, New York 10005**

Banks and Brokers call: (212) 269-5550

All others call toll free: (800) 431-9633

vitro@dfking.com

DTC Participants who have questions regarding completing this Letter of Transmittal should contact the Depositary or the Information and Exchange Agent, as applicable.

THE TENDER OFFER AND THE EXCHANGE OFFER AND CONSENT SOLICITATION EXPIRE AT 9:00 A.M., NEW YORK CITY TIME, ON DECEMBER 1, 2010, UNLESS EXTENDED BY US (SUCH TIME AND DATE, AS IT MAY BE EXTENDED, THE "EXPIRATION TIME"). ANY TENDER OF OLD NOTES IN THE TENDER OFFER PROVIDED AFTER THE DATE OF THE STATEMENT IS IRREVOCABLE AND MAY NOT BE WITHDRAWN AND ANY EXCHANGE OF OLD NOTES AND CONSENTS PROVIDED IN THE EXCHANGE OFFER AND CONSENT SOLICITATION AFTER THE DATE OF THE STATEMENT ARE IRREVOCABLE AND MAY NOT BE WITHDRAWN, EXCEPT IN THE LIMITED CIRCUMSTANCES SET FORTH IN THE STATEMENT.

Capitalized terms used but not defined herein have the meanings given to them in the solicitation statement dated November 1, 2010 (as the same may be amended or supplemented from time to time, the "**Statement**") of Vitro, S.A.B. de C.V. (the "**Company**").

DELIVERY OF THIS LETTER OF TRANSMITTAL (AS THE SAME MAY BE AMENDED OR SUPPLEMENTED FROM TIME TO TIME, THE "LETTER OF TRANSMITTAL") OTHER THAN AS SET FORTH HEREIN WILL NOT CONSTITUTE A VALID DELIVERY. THE INSTRUCTIONS CONTAINED IN THIS LETTER OF TRANSMITTAL SHOULD BE READ CAREFULLY BEFORE IT IS COMPLETED.

The terms of the Tender Offer (as defined below) and the Exchange Offer and Consent Solicitation (as defined below) set forth in the Statement, including under "The Tender Offer," "The Exchange Offer and Consent Solicitation," "Certain U.S. Federal Income Tax Considerations" and "Material Mexican Federal Tax Considerations," are incorporated herein by reference and form part of the terms and conditions of this Letter of Transmittal.

By execution hereof, the undersigned acknowledges receipt of the Statement and this Letter of Transmittal.

(1) The Company and Administración de Inmuebles Vitro, S.A. de C.V. ("**AIV**"), a wholly-owned subsidiary of the Company, are offering, upon the terms and subject to the conditions set forth in the Statement and this Letter of Transmittal, to purchase for cash (the "**Tender Offer**") the Company's 11.75% Senior Notes due 2012 (the "**2012 Notes**"), the 11.75% Senior Notes due 2013 (the "**2013 Notes**") and the 9.125% Senior Notes due 2017 (the "**2017 Notes**" and, together with the 2012 Notes and the 2013 Notes, the "**Old Notes**").

(2) The Company is proposing, upon the terms and subject to the conditions set forth in the Statement and this Letter of Transmittal, an exchange offer and solicitation of consents (the "**Exchange Offer and Consent Solicitation**") to an in-court restructuring, from holders of Restructured Debt (as described in the Statement), including beneficial owners of the Old Notes (the "**Beneficial Owners**"), registered holders and their duly designated proxies, including participants in The Depository Trust Company ("**DTC**") whose names are shown on a security position listing as owners of the Old Notes (the "**DTC Participants**"), as of 5:00 pm, New York City time, on November 1, 2010 (the "**Record Date**").

The Tender Offer and the Exchange Offer and Consent Solicitation are not being made to, nor will tenders of Old Notes in the Tender Offer or exchanges of Old Notes in the Exchange Offer and Consent Solicitation be accepted from or on behalf of, holders in any jurisdiction in which the making or acceptance of the Tender Offer and the Exchange Offer and Consent Solicitation would not be in compliance with the laws of such jurisdiction.

To validly participate in the Tender Offer and/or the Exchange Offer and Consent Solicitation, DTC Participants must (i) deliver Old Notes by means of book-entry transfer into the applicable DTC account of the Depository or the Information and Exchange Agent, as applicable, (ii) transmit electronic confirmation through ATOP (as described below), whereby an Agent's Message (as described below) will be sent to the Depository or the Information and Exchange Agent, as applicable, and (iii) deliver a separate executed, notarized and apostilled and properly completed Letter of Transmittal and other required documentation to the Depository or the Information and Exchange Agent, as applicable.

Additionally, in the case of DTC Participants instructed to tender Old Notes in the Tender Offer and have such Old Notes that are tendered but not accepted in the Tender Offer be exchanged in the Exchange Offer and Consent Solicitation and DTC Participants instructed to exchange Old Notes in the Exchange Offer and Consent Solicitation, both (A) a duly executed and notarized Power of Attorney (as defined below), in the form attached to this Letter of Transmittal as Schedule I.A, I.B or I.C, as applicable, with blanks therein to be completed by the DTC Participant and (B) a properly executed and notarized signature to the *Concurso* Plan attached to this Letter of Transmittal as Schedule II, must be received by the Depository or the Information and Exchange Agent, as applicable, at its addresses set forth herein, on or prior to the Expiration Time.

The Tender Offer and the Exchange Offer and Consent Solicitation are being conducted using DTC's Automated Tender Offer Program ("**ATOP**"). Accordingly, DTC Participants holding Old Notes through

DTC should note that before completing, executing and delivering this Letter of Transmittal, DTC Participants must tender their Old Notes in the Tender Offer and exchange their Old Notes in the Exchange Offer and Consent Solicitation in accordance with DTC's ATOP procedures. Since all Old Notes must be tendered or exchanged by book-entry transfer to the applicable DTC account of the Depositary or the Information and Exchange Agent, as applicable, the Beneficial Owner's bank, broker, dealer, trust company, or other nominee must execute the tender or exchange through ATOP. Financial institutions that are DTC Participants must execute tenders and exchanges through ATOP by transmitting acceptance of the Tender Offer and/or the Exchange Offer and Consent Solicitation to DTC on or prior to the Expiration Time.

DTC will verify acceptance of the Tender Offer and/or the Exchange Offer and Consent Solicitation, execute a book-entry transfer of the tendered Old Notes into the applicable DTC account of the Depositary or the Information and Exchange Agent, as applicable, and send to the Depositary or the Information and Exchange Agent, as applicable, a "book-entry confirmation," which shall include a message (the "Agent's Message") transmitted by DTC to and received by the Depositary or the Information and Exchange Agent, as applicable, and forming part of a book-entry confirmation, which states that DTC has received an express acknowledgment from a DTC Participant tendering or exchanging Old Notes that the DTC Participant has received and agrees to be bound by the terms of the Letter of Transmittal as a signatory thereof and that the Company, AIV (if applicable) and their transferees may enforce such agreement against the DTC Participant.

This Letter of Transmittal must be properly executed, notarized and, if executed outside Mexico, must be: (1) authenticated by either (i) an apostille under the terms of the Hague Convention Abolishing the Requirement of Legalization for Foreign Public Documents (October 5, 1961) (the "Hague Convention"), or (ii) in a country that is not a contracting party to the Hague Convention, an appropriate seal from a Mexican consulate and, if the owner is a corporation, executed under the corporation's common seal or signed on its behalf by a duly authorized officer of the corporation; and (2) physically delivered by hand delivery, mail or overnight courier to (a) the Depositary in the case of the Tender Offer, at the following address: 48 Wall Street - 22nd Floor, New York, NY 10005 or (b) the Information and Exchange Agent in the case of the Exchange Offer and Consent Solicitation, at the following address: 48 Wall Street - 22nd Floor, New York, NY 10005, as applicable, and in all cases in a manner that will ensure receipt prior to the Expiration Time. Letters of Transmittal executed in Mexico must be (1) executed before a notary public in Mexico; and (2) physically delivered by hand delivery or overnight courier to the Depositary or the Information and Exchange Agent, as applicable, at the address set forth above in all cases in a manner that will ensure receipt prior to the Expiration Time. The additional time that the delivery of this Letter of Transmittal duly authenticated and legalized will take should be taken into account by DTC Participants. None of the Company, the Depositary or the Information and Exchange Agent will assume any responsibility if DTC Participants do not deliver this Letter of Transmittal in proper form and time. Questions concerning the procedures necessary to obtain an apostille or seal from a Mexican consulate may be directed to the Information and Exchange Agent.

Additionally, before completing this Letter of Transmittal, DTC Participants must first tender their Old Notes in the Tender Offer or exchange their Old Notes in the Exchange Offer and Consent Solicitation through DTC's ATOP system as described in the Statement and in this Letter of Transmittal.

Please note that the DTC Participant must fill out a separate Letter of Transmittal for each Beneficial Owner on whose behalf it holds the Old Notes.

Beneficial Owners should only complete this Letter of Transmittal if requested to do so by their bank, broker, dealer, trust company or other nominee. If choosing to tender Old Notes in the Tender Offer, DTC Participants must, on their own behalf and on behalf of the Beneficial Owners:

- Indicate in Section I the aggregate principal amounts of the Old Notes and the bid price each DTC Participant wishes to submit;
- Execute, notarize and apostille this Letter of Transmittal in Section III.A.1, checking box 1;
- Provide the relevant details about special payment instructions, if any, and about themselves and their accounts in Section III.A.2; and

- Complete the IRS Form W-9 or other withholding forms described herein.

If choosing to tender Old Notes in the Tender Offer and to submit Old Notes that are tendered but not accepted for payment in the Tender Offer for exchange in the Exchange Offer and Consent Solicitation, DTC Participants must, on their own behalf and on behalf of the Beneficial Owners:

- Indicate in Section I the aggregate principal amounts of the Old Notes and the bid price each DTC Participant wishes to submit;
- Execute, notarize and apostille this Letter of Transmittal in Section III.A.1, checking box 2;
- Provide the relevant details about special payment instructions, if any, and about themselves and their accounts in Section III.A.2;
- Complete the IRS Form W-9 or other withholding forms described herein; and
- Execute and notarize the signature page to the *Concurso* Plan attached to this Letter of Transmittal as Schedule II.

If choosing to exchange Old Notes in the Exchange Offer and Consent Solicitation, DTC Participants must, on their own behalf and on behalf of the Beneficial Owners:

- Indicate in Section II the aggregate principal amounts of the Old Notes they wish to submit;
- Execute, notarize and apostille this Letter of Transmittal in Section III.A.1, checking box 3;
- Provide the relevant details about special payment instructions, if any, and about themselves and their accounts in Section III.A.3;
- Complete the IRS Form W-9 or other withholding forms described herein;
- Execute and notarize the signature page to the *Concurso* Plan attached to this Letter of Transmittal as Schedule II.

Section I. Tender of Old Notes in the Tender Offer

If the applicable Beneficial Owner's bank, broker, dealer, trust company or other nominee requires the Beneficial Owner to complete this Letter of Transmittal, then such Beneficial Owner must complete the box below entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, and sign this Letter of Transmittal in Section III.A.1.

The Tender Offer is being conducted as a modified "Dutch Auction." This means that if a DTC Participant elects to participate, such DTC Participant must specify the minimum Tender Offer Consideration (as described in the Statement) such DTC Participant would be willing to receive in exchange for each \$1,000 principal amount of Old Notes such DTC Participant chooses to tender in the Tender Offer (the "Bid Price").

Indicate in the boxes below the aggregate principal amount of each series of Old Notes to which this Letter of Transmittal relates, and either (i) specify the Bid Price (in increments of \$2.50) within the range of \$500 (the "Minimum Bid Price") and \$575 that the DTC Participant would be willing to receive in exchange for each \$1,000 principal amount of Old Notes (the "Maximum Bid Price"), or (ii) do not specify a Bid Price, in which case the DTC Participant will be deemed to have specified the Minimum Bid Price and to accept. If the space provided below is inadequate, the DTC Participant should list the principal amount of each series of Old Notes being tendered and the Maximum Bid Price, if any, on a separately executed schedule and affix the schedule to this Letter of Transmittal.

Please read the accompanying instructions carefully.

Bid Price for 2012 Notes

NAME AND ADDRESS(ES) OF HOLDER(S) OR NAME OF DTC PARTICIPANT AND DTC PARTICIPANT'S DTC ACCOUNT NUMBER IN WHICH OLD NOTES ARE HELD (PLEASE FILL IN, IF BLANK)	AGGREGATE PRINCIPAL AMOUNT REPRESENTED*	PRINCIPAL AMOUNT TENDERED	BID PRICE AT WHICH 2012 NOTES ARE BEING TENDERED**	VOI NUMBER***
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Bid Price for 2013 Notes

NAME AND ADDRESS(ES) OF HOLDER(S) OR NAME OF DTC PARTICIPANT AND DTC PARTICIPANT'S DTC ACCOUNT NUMBER IN WHICH OLD NOTES ARE HELD (PLEASE FILL IN, IF BLANK)	AGGREGATE PRINCIPAL AMOUNT REPRESENTED*	PRINCIPAL AMOUNT TENDERED	BID PRICE AT WHICH 2013 NOTES ARE BEING TENDERED**	VOI NUMBER***
--	--	---------------------------------	--	------------------

Bid Price for 2017 Notes

NAME AND ADDRESS(ES) OF HOLDER(S) OR NAME OF DTC PARTICIPANT AND DTC PARTICIPANT'S DTC ACCOUNT NUMBER IN WHICH OLD NOTES ARE HELD (PLEASE FILL IN, IF BLANK)	AGGREGATE PRINCIPAL AMOUNT REPRESENTED*	PRINCIPAL AMOUNT TENDERED	BID PRICE AT WHICH 2017 NOTES ARE BEING TENDERED**	VOI NUMBER***
--	--	---------------------------------	--	------------------

*

Unless otherwise indicated in the column labeled "Principal Amount Tendered" and subject to the terms and conditions of the Statement, the applicable DTC Participant will be deemed to have tendered the entire aggregate principal amount indicated in the column labeled "Aggregate Principal Amount Represented" in respect of that series of Old Notes. See Instruction 7.

**

Each Bid Price must be in multiples of \$2.50 per \$1,000 principal amount. If any Bid Price is not submitted in a whole increment of \$2.50, such Bid Price will be rounded down to the nearest \$2.50 increment. **The Bid Price each DTC Participant specifies, if any, must be within a range between \$500 and \$575 per \$1,000 principal amount, and no Old Notes will be accepted outside this range.** DTC Participants who tender Old Notes without specifying a Bid Price will be deemed to have selected the Minimum Bid Price in respect of that series of Old Notes.

Be sure that the VOI Number matches the reference number provided to the applicable DTC Participant by DTC, as the case may be, and corresponds to this Letter of Transmittal. Failure to do so may result in such DTC Participant's submission being deemed defective.

Section II. Exchange of Old Notes in the Exchange Offer and Consent Solicitation

If the applicable Beneficial Owner's bank, broker, dealer, trust company or other nominee requires the Beneficial Owner to complete this Letter of Transmittal, then such Beneficial Owner must complete the box below under the heading "Description of Old Notes Exchanged in the Exchange Offer and Consent Solicitation and in Respect of which Consent is Given" and sign this Letter of Transmittal in Section III.A.1.

Description of Old Notes Exchanged in the Exchange Offer and Consent Solicitation and in Respect of which Consent is Given (see Instructions 6 and 8)

Please read the accompanying instructions carefully.

OLD NOTES	CUSIP	ISIN	AGGREGATE PRINCIPAL AMOUNT	VOI NUMBER***
2012 Notes	92851RAC1	US92851RAC16		
2013 Notes	92851FAD5	US92851FAD50		
2017 Notes	92851RAD9	US92851RAD98		
Total Aggregate Principal Amount Submitted for Tender in Exchange Offer and Consent Solicitation				

*** Be sure that the VOI Number matches the reference number provided to the applicable DTC Participant by DTC, as the case may be, and corresponds to this Letter of Transmittal. Failure to do so may result in such DTC Participant's submission being deemed defective.

PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY
DTC Participants identified in an Agent's Message in respect of the Tender Offer or
the Exchange Offer and Consent Solicitation will be deemed to have signed
this Letter of Transmittal and are each referred to herein as an "undersigned."

Ladies and Gentlemen:

Pursuant to the Tender Offer (as described in the Statement) by Vitro, S.A.B. de C.V. (the "**Company**") and Administración de Inmuebles Vitro, S.A. de C.V. ("**AIV**"), a wholly-owned subsidiary of the Company, as co-offerors in the Tender Offer, and the Exchange Offer and Consent Solicitation by the Company, and upon the terms and subject to the conditions set forth in the solicitation statement dated November 1, 2010 (the "**Statement**") and this Letter of Transmittal (the "**Letter of Transmittal**"), the undersigned hereby either (i) tenders to the Company and AIV for purchase in the Tender Offer the aggregate principal amount of Old Notes indicated in the boxes in Section I entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, (ii) tenders to the Company and AIV for purchase in the Tender Offer and submits to the Company any such Old Notes that are not accepted for payment in the Tender Offer for exchange in the Exchange Offer and Consent Solicitation in the aggregate principal amount of Old Notes indicated in the boxes in Section I entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, and acknowledges and agrees that, subject to the terms and conditions described herein and in the Statement, the exchange of Old Notes constitutes the delivery of a consent to the approval of the *Concurso* Plan (as described in the Statement) with respect to the exchanged Old Notes, or (iii) submits to the Company for exchange in the Exchange Offer and Consent Solicitation the aggregate principal amount of Old Notes indicated in the box in Section II under the heading "Description of Old Notes Exchanged in the Exchange Offer and Consent Solicitation and in Respect of which Consent is Given" and acknowledges and agrees that, subject to the terms and conditions described herein and in the Statement, the exchange of Old Notes constitutes the delivery of a consent to the approval of the *Concurso* Plan with respect to the exchanged Old Notes.

Subject to and effective upon the Company's acceptance of the Old Notes tendered in the Tender Offer and exchanged in the Exchange Offer and Consent Solicitation hereby, upon the terms and conditions contained herein and in the Statement, the undersigned hereby:

1. irrevocably sells, assigns and transfers to or upon the order of the Company or its nominees, all right, title and interest in and to, and any and all claims in respect of or arising or having arisen as a result of the undersigned's status as a holder of, all Old Notes tendered in the Tender Offer and exchanged in the Exchange Offer and Consent Solicitation, such that thereafter it shall have no contractual or other rights or claims in law or equity against the Company or any fiduciary, trustee, fiscal agent or other person connected with the Old Notes arising under, from or in connection with such Old Notes;
2. acknowledges that, pursuant to the Tender Offer and the Exchange Offer and Consent Solicitation, it is not receiving accrued and unpaid interest on its Old Notes tendered in the Tender Offer and exchanged in the Exchange Offer and Consent Solicitation, and agrees that at the Expiration Time in the case of the Tender Offer and on the Issue Date (as described in the Statement) in the case of the Exchange Offer and Consent Solicitation, solely in regard to its Old Notes tendered or exchanged, the interest payments on its Old Notes that were scheduled to be made on February 2009, August 2009, February 2010 and August 2010 with respect to the 2012 Notes and 2017 Notes and on May 2009, November 2009, May 2010 and November 2010 with respect to the 2013 Notes, were never due and payable for the purposes of Mexican law;
3. waives any and all rights with respect to the Old Notes tendered in the Tender Offer and exchanged in the Exchange Offer and Consent Solicitation hereby (including, without limitation, any existing or past defaults and their consequences in respect of such Old Notes); and
4. releases and discharges the Company, the trustee under the indentures governing the 2012 Notes and the 2017 Notes, the trustee under the indenture governing the 2013 Notes and the Trustee (each as described in the Statement) from any and all claims the undersigned may have, now or in the future, arising out of or related to the Old Notes tendered in the Tender Offer and exchanged in

the Exchange Offer and Consent Solicitation hereby, including, without limitation, any and all claims that the undersigned is entitled to receive additional principal or interest payments with respect to the Old Notes tendered in the Tender Offer and exchanged in the Exchange Offer and Consent Solicitation hereby (other than as expressly provided in the Statement and in this Letter of Transmittal) or to participate in any redemption or defeasance of the Old Notes tendered in the Tender Offer and exchanged in the Exchange Offer and Consent Solicitation hereby.

The undersigned understands that tenders of Old Notes in the Tender Offer and exchanges of Old Notes in the Exchange Offer and Consent Solicitation pursuant to any of the procedures described in the Statement and in the instructions in this Letter of Transmittal and acceptance of such Old Notes by the Company will constitute a binding agreement between the undersigned, the Company and AIV in the case of the Tender Offer and a binding agreement between the undersigned and the Company in the case of the Exchange Offer and Consent Solicitation upon the terms and conditions of the Tender Offer and the Exchange Offer and Consent Solicitation. Any submitted Old Notes that are not accepted in the Tender Offer and the Exchange Offer and Consent Solicitation for any reason will be returned by crediting the account maintained at DTC from which such Old Notes were submitted.

In the case of the Tender Offer, unless otherwise indicated in the box in Section III.A.2 entitled "Special Payment Instructions for Tender Offer Consideration," please issue and mail the check for payment with respect to any Old Notes accepted for payment to the address(es) of the registered holder(s) appearing in the boxes in Section I entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable. In the case of the Exchange Offer and Consent Solicitation, unless otherwise indicated in the box in Section III.A.3 entitled "Special Payment Instructions for Note Consent Payment, Restructuring Cash Payment or Restructuring Fee," please issue and mail the check for payment with respect to any Old Notes accepted for payment to the address(es) of the registered holder(s) corresponding to the Unique Blocking or VOI Reference Number appearing in Section II under the heading "Description of Old Notes Exchanged in the Exchange Offer and Consent Solicitation and in Respect of which Consent is Given."

In the event of termination of the Tender Offer or the Exchange Offer and Consent Solicitation, the respective Old Notes tendered in the Tender Offer and exchanged in the Exchange Offer and Consent Solicitation will be credited to such Beneficial Owner's account through DTC and such Beneficial Owner's DTC Participant, unless otherwise indicated in the box in Section III.A.2 entitled "Special Payment Instructions for Tender Offer Consideration" or the box in Section III.A.3 entitled "Special Payment Instructions for Note Consent Payment, Restructuring Cash Payment or Restructuring Fee," as applicable. The undersigned recognizes, however, that neither the Company nor AIV (if applicable) has any obligations pursuant to the "Special Payment Instructions for Tender Offer Consideration" and "Special Payment Instructions for Note Consent Payment, Restructuring Cash Payment or Restructuring Fee" provisions of this Letter of Transmittal to transfer any Old Notes from the name of the registered holder(s) thereof if the Company and, if applicable, AIV do not accept for payment any of the aggregate principal amount of such Old Notes.

The undersigned understands that, in the case of the Tender Offer, the Company and, if applicable, AIV will, upon the terms and subject to the conditions of the Tender Offer, determine the price to be for the Old Notes validly tendered pursuant to the Tender Offer, after taking into account the number of Old Notes so tendered and the Bid Price in respect of each series of Old Notes, as applicable, specified by tendering DTC Participants. The undersigned understands that the Company and AIV will select the lowest Clearing Price (as described in the Statement) that will allow them to purchase the largest aggregate principal amount of Old Notes up to the Maximum Payment Amount (as described in the Statement), upon the terms and subject to the conditions of the Tender Offer.

The undersigned hereby authorizes and instructs, upon the terms and subject to the conditions of the Tender Offer and the Exchange Offer and Consent Solicitation or the representative authorized and appointed by the duly executed and notarized copy of the power of attorney (if the Beneficial Owner is a company, either the notary public certifies the signature and the corporate records of the granting company or the notary public just certifies the signature and an officer of the granting company certifies the company records) (the "Power of Attorney") in the form attached to this Letter of Transmittal as Schedule I.A, I.B or I.C, as applicable, to carry out all necessary or expedient steps required or advisable under Mexican law to submit the Letter of Transmittal before the Mexican court within the *concurso mercantil* proceeding, to join and adhere to any *concurso mercantil* to be filed by the Company and to execute and consent to the *Concurso* Plan.

All authority conferred or agreed to be conferred by this Letter of Transmittal shall not be affected by, and shall survive, the death or incapacity of the undersigned, and any obligation of the undersigned hereunder

shall be binding upon the heirs, executors, administrators, trustees in bankruptcy, personal and legal representatives, successors and assigns of the undersigned.

The undersigned hereby represents, warrants and agrees, for the benefit of the Company, AIV (if applicable) and any party to whom the Company or AIV transfers Old Notes or the right to receive Old Notes that:

1. it has received and reviewed the Statement;
2. it is the Beneficial Owner of, or a duly authorized representative of one or more such Beneficial Owners of, the Old Notes tendered in the Tender Offer and/or exchanged in the Exchange Offer and Consent Solicitation hereby and it has full power and authority to execute this Letter of Transmittal and make the representations, warranties and agreements made hereby, and has full power and authority to tender, exchange, sell, assign and transfer the Old Notes tendered or exchanged hereby;
3. the Old Notes being tendered in the Tender Offer and/or exchanged in the Exchange Offer and Consent Solicitation hereby were owned as of the date of tender and/or exchange, free and clear of any liens, charges, claims, encumbrances, interests and restrictions of any kind, and acknowledges that the Company will acquire good, indefeasible and unencumbered title to such Old Notes, free and clear of all liens, charges, claims, encumbrances, interests and restrictions of any kind, when the Company accepts the same;
4. it will not sell, pledge, hypothecate or otherwise encumber or transfer any Old Notes tendered in the Tender Offer and/or exchanged in the Exchange Offer and Consent Solicitation hereby from the date of this Letter of Transmittal and agrees that any purported sale, pledge, hypothecation or other encumbrance or transfer will be void and of no effect;
5. in evaluating the Tender Offer and the Exchange Offer and Consent Solicitation and in making its decision whether to participate therein by submitting this Letter of Transmittal and tendering its Old Notes in the Tender Offer and/or exchanging its Old Notes in the Exchange Offer and Consent Solicitation, such holder has made its own independent appraisal of the matters referred to herein and in any related communications and is not relying on any statement, representation or warranty, express or implied, made to such holder by the Company, AIV (if applicable), the Depositary or the Information and Exchange Agent other than those contained in the Statement (as supplemented to the Expiration Time);
6. the execution and delivery of this Letter of Transmittal shall constitute an undertaking to execute any further documents and give any further assurances that may be required in connection with any of the foregoing, in each case on and subject to the terms and conditions set out or referred to in the Statement;
7. the submission of the Letter of Transmittal to the Depositary or the Information and Exchange Agent, as applicable, shall, subject to the terms and conditions of the Tender Offer or the Exchange Offer and Consent Solicitation generally, constitute the irrevocable appointment of the Depositary as its attorney and agent for the purpose of effecting the Tender Offer or the Information and Exchange Agent as its attorney and agent for the purpose of effecting the Exchange Offer and Consent Solicitation, as applicable, or the representative authorized by the Power of Attorney as its attorney and agent, for the purpose of effecting the *Concurso* Plan, to join and adhere to the *concurso mercantil* petition to be filed by the Company and to execute and consent to the *Concurso* Plan, as applicable, and an irrevocable instruction to such attorney and agent to complete and execute all or any form(s) of transfer and other document(s) deemed necessary or expedient in the opinion of such attorney and agent in relation to the Old Notes tendered in the Tender Offer and exchanged in the Exchange Offer and Consent Solicitation hereby in favor of the Company and, if applicable, AIV or such other person or persons as the Company may direct and to deliver such form(s) of transfer and other document(s) in the attorney's and agent's opinion and other document(s) of title relating to such Old Notes' registration and to execute all such other documents and to do all such other acts and things as may be in the opinion of such attorney or agent necessary or expedient for the purpose of, or in

connection with, the acceptance of the Tender Offer or Exchange Offer and Consent Solicitation, and to vest in the Company and, if applicable, AIV or their nominees such Old Notes;

8. the terms and conditions of the Tender Offer and the Exchange Offer and Consent Solicitation shall be deemed to be incorporated in, and form a part of, this Letter of Transmittal which shall be read and construed accordingly; and
9. the Company, AIV (if applicable) and others (including any party to whom the Company or AIV transfers Old Notes or the right to receive Old Notes) will rely upon the truth and accuracy of the foregoing acknowledgments, representations, warranties and agreements, and that if any of the acknowledgments, representations, warranties and agreements deemed to have been made by it by its participation in the Tender Offer or the Exchange Offer and Consent Solicitation or its acquisition of the New Notes (as described in the Statement) are no longer accurate, it will promptly notify the Company.

The representations and warranties and agreements of a holder tendering Old Notes in the Tender Offer shall be deemed to be repeated and reconfirmed on and as of the Expiration Time. The representations and warranties and agreements of a holder exchanging Old Notes in the Exchange Offer and Consent Solicitation shall be deemed to be repeated and reconfirmed on and as of the Expiration Time, the filing of the Company's *concurso mercantil* petition, the Consent Payment Date (as described in the Statement), the date of consent to the *Convenio Concursal* (as described in the Statement), the approval of the *Convenio Concursal* and the Issue Date.

Section III.

A.1. Letter of Transmittal Signature

DTC PARTICIPANT(S) SIGN HERE

By completing, executing and delivering this Letter of Transmittal, the undersigned hereby (check one):

1. ☐ tenders to the Company and AIV with respect to the aggregate principal amount of the Old Notes listed in the boxes in Section I entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, and instructs that any such Old Notes tendered but not accepted in the Tender Offer be returned to the undersigned;
2. ☐ tenders to the Company and AIV with respect to the aggregate principal amount of the Old Notes listed in the boxes in Section I entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, and, with respect to any Old Notes tendered but not accepted for payment in the Tender Offer, submits to the Company for exchange, joins and adheres to the *concurso mercantil* petition to be filed by the Company and consents to the *Concurso* Plan with respect to the aggregate principal amount of the Old Notes listed in the boxes in Section I entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, or;
3. ☐ submits to the Company for exchange, joins and adheres to the *concurso mercantil* petition to be filed by the Company and consents to the *Concurso* Plan with respect to the aggregate principal amount of the Old Notes listed in Section II under the heading "Description of Old Notes Exchanged in the Exchange Offer and Consent Solicitation and in Respect of which Consent is Given."

Signature of DTC Participant(s) or Authorized Signatory****

Date

Signature of DTC Participant(s) or Authorized Signatory****

Date

Signature of DTC Participant(s) or Authorized Signatory****

Date

Area Code and Telephone Number:

If a Beneficial Owner is tendering any Old Notes in the Tender Offer or exchanging any Old Notes in the Exchange Offer and Consent Solicitation, this Letter of Transmittal must be signed by the DTC Participant(s) exactly as the name(s) appear(s) on a securities position listing of DTC or by any person(s) authorized to become the DTC Participant(s) by endorsements and documents transmitted herewith. If the signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer or other person, acting in a fiduciary or representative capacity, please set forth at the line entitled "Capacity (full title)" and submit evidence satisfactory to the Depositary or the Information and Exchange Agent, as applicable, and the Company and, if applicable, AIV, of such person's authority to so act.

Name(s):

(Please Type or Print)

Capacity (full title):

Address:

(Including Zip Code)

****** IMPORTANT: Each Letter of Transmittal must be properly notarized and, if executed outside Mexico, must be authenticated by either (i) an apostille under the terms of the Hague Convention, or (ii) in a country that is not a contracting party to the Hague Convention, an appropriate seal from a Mexican consulate and, if the owner is a corporation, executed under the corporation's common seal or signed on its behalf by a duly authorized officer of the corporation. Please plan accordingly and obtain the necessary authentication prior to delivering this Letter of Transmittal by hand, mail or overnight courier to the Depositary or the Information and Exchange Agent, as applicable, at the address set forth on the front cover of this Letter of Transmittal in a manner that will ensure receipt on or prior to the Expiration Time. QUESTIONS CONCERNING THE PROCEDURES NECESSARY TO OBTAIN AN APOSTILLE MAY BE DIRECTED TO THE DEPOSITARY OR THE INFORMATION AND EXCHANGE AGENT, AS APPLICABLE.**

On the ____ day of _____ in the year 2010 before me, the undersigned, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and he/she acknowledged to me that he/she executed the same, and that he/she made such appearance before the undersigned in the County of _____, State of _____.

Notary Public
My Commission Expires: _____

(TO BE NOTARIZED AND APOSTILLED OR LEGALIZED AT THE MEXICAN CONSULATE)

A.2. Special Payment Instructions for Tender Offer Consideration

To be completed in connection with the Tender Offer ONLY if the Old Notes in an aggregate principal amount not tendered or not accepted for payment are to be issued in the name of, or if the payment check for the Tender Offer Consideration is to be issued to the order of, someone other than the person or persons whose signature(s) appears within this Letter of Transmittal, or issued to an address different from that shown in the boxes in Section I entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, within this Letter of Transmittal, or if Old Notes tendered by book-entry transfer that are not accepted for payment are to be credited to an account maintained at the book-entry transfer facility other than the one designated above. Please read the accompanying instructions carefully.

SPECIAL PAYMENT INSTRUCTIONS

(See Instructions 3, 4, 5, 10 and 11)

Issue (check as applicable): ☐ 2012 Notes ☐ 2013 Notes ☐ 2017 Notes

☐ Payment Check(s)

Name :

(Please Print)

Address :

(Please include Zip Code)

Taxpayer Identification Number :

(Social Security Number or Employer Identification Number)

A correct taxpayer identification number must also be provided on IRS Form W-9, if applicable.

☐ Credit unpurchased Old Notes by book-entry to the book-entry transfer facility account set forth below:

DTC Account Number :

Number of Account Party :

A.3. Special Payment Instructions for Note Consent Payment, Restructuring Cash Payment or Restructuring Fee

To be completed in connection with the Exchange Offer and Consent Solicitation ONLY if the Old Notes in an aggregate principal amount not exchanged are to be issued in the name of, or if the payment check for the Note Consent Payment, the Restructuring Cash Payment or the Restructuring Fee (each as described in the Statement) is to be issued to the order of, someone other than the person or persons whose signature(s) appears within this Letter of Transmittal, or issued to an address different from that shown in boxes in Section II under the heading "Description of Old Notes Exchanged in the Exchange Offer and Consent Solicitation and in Respect of which Consent is Given." Please read the accompanying instructions carefully.

SPECIAL PAYMENT INSTRUCTIONS

(See Instructions 3, 4, 5, 10 and 11)

Issue (check as applicable): ☐ 2012 Notes ☐ 2013 Notes ☐ 2017 Notes

☐ Payment Check(s)

Name :

(Please Print)

Address :

(Please include Zip Code)

Taxpayer Identification Number :

(Social Security Number or Employer Identification Number)

A correct taxpayer identification number must also be provided on IRS Form W-9, if applicable.

**INSTRUCTIONS FORMING PART OF THE TERMS AND CONDITIONS OF THE TENDER OFFER
AND THE EXCHANGE OFFER AND CONSENT SOLICITATION**

1. **Expiration Time.** Subject to the terms and conditions set forth herein and in the Statement, the Tender Offer and the Exchange Offer and Consent Solicitation will be open until 9:00 a.m., New York City time, on December 1, 2010, unless extended by the Company and, if applicable, AIV (such time and date, as it may be extended, the "**Expiration Time**"). Consummation of the *Concurso* Plan shall not occur unless and until each of the conditions, as described in the Statement, is satisfied or waived. Any tender of Old Notes in the Tender Offer provided after the date of the Statement is irrevocable and may not be withdrawn and any exchange of Old Notes and consents provided in the Exchange Offer and Consent Solicitation after the date of the Statement are irrevocable and may not be withdrawn, except in the limited circumstances set forth in the Statement.

2. **One Letter of Transmittal for each Beneficial Owner.** DTC Participants are required to fill out a separate Letter of Transmittal for each Beneficial Owner.

3. **Signatures on Letter of Transmittal, Instruments of Transfer and Endorsements.** Signatures on this Letter of Transmittal must correspond to the names of the DTC Participants as shown on the security position listing them as the owner of such Old Notes.

When this Letter of Transmittal is signed by holders of the Old Notes submitted hereby, no endorsements of Old Notes or separate instruments of transfer are required unless Old Notes not accepted by the Company pursuant to the *Concurso* Plan are to be returned to a person other than the holder, in which case signatures on such Old Notes or instruments must be guaranteed by an Eligible Institution.

4. **Signature Guarantees of DTC Participant(s).** All signatures of DTC Participant(s) on this Letter of Transmittal must be guaranteed by a firm or other entity identified in Rule 17Ad-15 under the Securities Exchange Act of 1934, as amended, including (as such terms are defined therein): (a) a bank; (b) a broker, dealer, municipal securities dealer, municipal securities broker, government securities dealer or government securities broker; (c) a credit union; (d) a national securities exchange, registered securities association or clearing agency; or (e) a savings institution that is a participant in a Securities Transfer Association recognized program (each, an "**Eligible Institution**"). However, signatures need not be guaranteed if this Letter of Transmittal is executed by an Eligible Institution. If the DTC Participant of the Old Notes is a person other than the signer of this Letter of Transmittal, see Instruction 3.

5. **Delivery of Letter of Transmittal, Old Notes and Additional Required Documents.** This Letter of Transmittal is to be used by DTC Participants choosing to participate in the Tender Offer and/or the Exchange Offer and Consent Solicitation. A tender of Old Notes in the Tender Offer and an exchange of Old Notes in the Exchange Offer and Consent Solicitation will be deemed to have been received only when the Depository or the Information and Exchange Agent, as applicable, receives (i) confirmation of book-entry transfer of the Old Notes into the applicable DTC account of the Depository or the Information and Exchange Agent, as applicable, (ii) a duly completed Agent's Message through the facilities of DTC at the DTC account of the Depository or the Information and Exchange Agent, as applicable, and (iii) a separate executed, notarized and apostilled and properly completed Letter of Transmittal and other required documentation.

Additionally, in the case of DTC Participants instructed to tender Old Notes in the Tender Offer and submit any such Old Notes that are not accepted for payment in the Tender Offer for exchange in the Exchange Offer and Consent Solicitation and in the case of DTC Participants instructed to submit Old Notes for exchange in the Exchange Offer and Consent Solicitation, both (A) a properly completed and duly executed Power of Attorney, in the form attached to this Letter of Transmittal as Schedule I.A, I.B or I.C, as applicable, with blanks therein to be completed by the DTC Participant and (B) a properly executed and notarized signature to the *Concurso* Plan attached to this Letter of Transmittal as Schedule II, must be received by the Depository or the Information and Exchange Agent, as applicable, at its addresses set forth herein, on or prior to the Expiration Time.

If submissions of Old Notes are forwarded to the Depository or the Information and Exchange Agent, as applicable, in multiple deliveries, a separate executed, notarized and apostilled and properly completed Letter of Transmittal and other required documentation must accompany each such delivery.

The method of delivery of the Letter of Transmittal, any required signature guarantees and all other required documents, including delivery through DTC, is at the election and risk of the DTC Participant and delivery will be deemed to be made only when actually received by the Depository or the Information and Exchange Agent, as applicable. If delivery is by mail, it is suggested that the DTC Participant use properly insured, registered mail with return receipt requested, and that the mailing be made sufficiently in advance of the Expiration Time to permit delivery to the Depository or the Information and Exchange Agent, as applicable, prior to such date.

No alternative, conditional or contingent submissions will be accepted. All submitting DTC Participants, by execution of this Transmittal Letter, waive any right to receive any notice of the acceptance of their Old Notes.

6. Delivery of the New Notes and Cash Payment in the Tender Offer and/or the Exchange Offer and Consent Solicitation. The New Notes will be issued by deposit in book-entry form with the Information and Exchange Agent. In the case where the DTC Participant chooses to tender Old Notes in the Tender Offer and in the case where the DTC Participant chooses to tender Old Notes in the Tender Offer and to have Old Notes that are not accepted in the Tender Offer to be exchanged in the Exchange Offer and Consent Solicitation, the appropriate DTC Participant name and number (along with any other required account information) needed to permit delivery must be provided in the boxes in Section I entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable. In the case where the DTC Participant chooses to exchange Old Notes in the Exchange Offer and Consent Solicitation, the appropriate DTC Participant name and number (along with any other required account information) needed to permit delivery must be provided or in Section II under the heading "Description of Old Notes Exchanged in the Exchange Offer and Consent Solicitation and in Respect of which Consent is Given." Failure to do so will render a tender of the Old Notes defective, and the Company will have the right, which it may waive, to reject such delivery.

7. Partial Tenders and Unpurchased Old Notes in the Tender Offer. If fewer than all of the Old Notes owned by a Beneficial Owner are tendered in the Tender Offer, the DTC Participant must fill in the aggregate principal amounts of such Old Notes tendered in the fourth column of the box in Section I entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable. The entire aggregate principal amount represented by the Old Notes delivered to the Depository will be deemed to have been tendered, unless otherwise indicated.

8. Amount of Tenders in the Tender Offer and the Exchange Offer and Consent Solicitation. The Old Notes will be accepted for tender and exchange in denominations of \$1,000 principal amount and integral multiples thereof and any New Notes will be issued in \$2,000 principal amount and integral multiples thereof and will be issued by deposit book-entry form with the Depository or the Information and Exchange Agent, as applicable. If any DTC Participant tenders a principal amount of the Old Notes in the Tender Offer with the option of having Old Notes that are not accepted in the Tender Offer to be exchanged in the Exchange Offer and Consent Solicitation or the DTC Participant exchanges a principal amount of the Old Notes in the Exchange Offer and Consent Solicitation that would result in the DTC Participant receiving a fractional interest in the New Notes, then the principal amount of the New Notes that the DTC Participant will receive will be rounded up to the nearest \$1,000 if the fractional interest in the New Notes would be greater than or equal to \$500 and rounded down to the nearest \$1,000 if the fractional interest in the New Notes would be less than \$500. The Note Consent Payment (as described in the Statement) for the Old Notes will be paid on the Consent Payment Date.

9. Transfer Taxes. The Company will pay or cause to be paid any transfer taxes with respect to the transfer and sale of Old Notes to it, or to its order, pursuant to the Tender Offer and the Exchange Offer and Consent Solicitation. If payment is to be made to, or if Old Notes not tendered, exchanged or purchased are to be registered in the name of, any persons other than the DTC Participant, or if tendered or exchanged Old Notes are registered in the name of any persons other than the persons signing this Letter of Transmittal, the amount of any transfer taxes (whether imposed on the DTC Participant or such other person) payable on account of the transfer to such other person will be deducted from the payment unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted.

10. Special Payment and Delivery Instructions. DTC Participants tendering Old Notes in the Tender Offer or exchanging Old Notes in the Exchange Offer and Consent Solicitation should indicate in the box in Section II.A.2 or II.A.3, as applicable, the name and address to which checks constituting payments for the Old Notes to be purchased in the Tender Offer or exchanged in the Exchange Offer and Consent Solicitation are to be

issued or sent, if different from the name and address of the DTC Participant or acting holder signing this Letter of Transmittal. In the case of issuance in a different name, the taxpayer identification number or social security number of the person named must also be indicated.

11. Determination of Validity, Form, Legality, etc. All questions concerning the validity, form, tenders (including time of receipt), and acceptance of tendered or exchanged Old Notes will be determined by the Company in its sole discretion, which determination will be final and binding. The Company reserves the absolute right to reject any and all tenders or exchanges of Old Notes not in proper form or any Old Notes the acceptance for exchange of which may, in the opinion of its counsel, be unlawful. The Company also reserves the absolute right to waive any defect or irregularity in tenders or exchanges of Old Notes, whether or not similar defects or irregularities are waived in the case of other tendered securities. The interpretation of the terms and conditions by the Company shall be final and binding on all parties. Unless waived, any defects or irregularities in connection with tenders of Old Notes in the Tender Offer and exchanges of Old Notes in the Exchange Offer and Consent Solicitation must be cured within such time as the Company shall determine. None of the Company, the Depository, the Information and Exchange Agent or any other person will be under any duty to give notification of defects or irregularities with respect to tenders of Old Notes in the Tender Offer and exchanges of Old Notes in the Exchange Offer and Consent Solicitation, nor shall any of them incur any liability for failure to give such notification.

Tenders of Old Notes in the Tender Offer and exchanges of Old Notes in the Exchange Offer and Consent Solicitation will not be deemed to have been made until such defects or irregularities have been cured or waived. Any Old Notes received by the Depository or the Information and Exchange Agent that are not validly tendered or exchanged and as to which the defects or irregularities have not been cured or waived will be returned by the Depository or the Information and Exchange Agent, as applicable, to the Beneficial Owners, unless otherwise provided in this Letter of Transmittal, as soon as practicable following the Expiration Time or the withdrawal or termination of the Tender Offer and the Exchange Offer and Consent Solicitation.

12. Waiver of Conditions. The Company reserves the absolute right to amend or waive any of the conditions in the Tender Offer and the Exchange Offer and Consent Solicitation concerning any Old Notes at any time.

13. Withdrawal. Any tender of Old Notes in the Tender Offer provided after the date of the Statement is irrevocable and may not be withdrawn. Any exchange of Old Notes and consents provided in the Exchange Offer and Consent Solicitation are irrevocable and may not be withdrawn, except (i) in the event the Company amends the Exchange Offer and Consent Solicitation in a manner that is materially adverse to holders of Restructured Debt, (ii) as required by applicable law, (iii) in the event the *concurso mercantil* proceeding of the Company is not filed on or before December 31, 2010, (iv) if the Issue Date (as described in the Statement) does not occur on or before the Outside Consummation Date (as described in the Statement), or (v) if the proposed *Concurso* Plan is amended in a manner that would have a material adverse effect on holders of the Old Notes.

14. Requests for Assistance or Additional Copies. Questions and requests for assistance and requests for additional copies of the Statement, this Letter of Transmittal and of IRS Form W-9 may be directed to the Depository or the Information and Exchange Agent, as applicable, at the address and telephone number indicated herein.

IMPORTANT TAX INFORMATION

Under U.S. federal income tax law, a tendering DTC Participant may be subject to backup withholding tax with respect to the delivery by the Depository of the Tender Offer or the Information and Exchange Agent of the Exchange Offer and Consent Solicitation, as applicable, unless such DTC Participant provides the Company (as payer), through the Information and Exchange Agent, with either (i)(a) such DTC Participant's correct taxpayer identification number ("TIN") on IRS Form W-9 (which may be obtained on the Internal Revenue Service website at www.irs.gov) certifying that the TIN provided on Form W-9 is correct (or that such DTC Participant has applied for a TIN); (b) certification that (A) the DTC Participant has not been notified by the Internal Revenue Service that he or she is subject to backup withholding tax as a result of a failure to report all interest or dividends or (B) the Internal Revenue Service has notified the DTC Participant that he or she is no longer subject to backup withholding tax and (c) that the DTC Participant is a United States person or (ii) an adequate basis for exemption from backup withholding tax. Failure to provide such DTC Participant's taxpayer identification number on IRS Form W-9, if applicable, may subject the tendering DTC Participant (or other payee) to a \$50 penalty imposed by

the Internal Revenue Service. More serious penalties may be imposed for providing false information which, if willfully done, may result in fines and/or imprisonment. DTC Participants that are exempt from backup withholding should indicate their exempt status on IRS Form W-9. A tendering DTC Participant that is not a U.S. Holder, as defined in the Statement, may qualify for an exemption from backup withholding by submitting to the Depositary or the Information and Exchange Agent, as applicable, a properly completed appropriate IRS Form W-8 (which the Depositary or the Information and Exchange Agent, as applicable, will provide upon request or which may be obtained on the Internal Revenue Service website at www.irs.gov) signed under penalty of perjury, certifying that the DTC Participant is not a U.S. Holder.

SCHEDULE I.A

PODER IRREVOCABLE

En la Ciudad de [], Estado (o Provincia) de [],
[] [País], el [] de [] de
2010, ante mi, [] Notario Público, debidamente
autorizado para actuar en el Estado (o Provincia) de [],
[] [País], compareció el Sr. [] en su
carácter de [] [cargo desempeñado en la Sociedad
otorgante] de [] [nombre de la Sociedad] (la "Sociedad"),
sociedad debidamente constituida y existente bajo las leyes de
[] [País], y manifestó: que por medio del presente
instrumento y actuando en nombre de la Sociedad, en cumplimiento de la
condición establecida en la Solicitud de Consentimiento emitida por Vitro,
S.A.B. de C.V. ("Vitro") el día [] (la "Solicitud") y como medio para
cumplir con las obligaciones de la Sociedad derivadas del otorgamiento de
su consentimiento conforme a la Solicitud, confiere y otorga en favor
del(os) señor(es) [] para que lo ejerciten conjunta
o separadamente, un poder irrevocable para pleitos y cobranzas, general en
cuanto a sus facultades, pero especial en cuanto a su objeto y tan amplio
como en derecho sea necesario, en términos de lo dispuesto por el artículo
2554 del Código Civil Federal y sus correlativos en los códigos civiles de
todas las entidades federativas de la República Mexicana, para efecto de
que los apoderados representen a la Sociedad ante toda clase de
particulares y/o ante toda clase de autoridades judiciales o administrativas
o de cualquier tipo, en los Estados Unidos Mexicanos ("México"),
respecto de cualquier y todos los actos relacionados con la reestructura de
la deuda de Vitro y/o cualesquiera de las empresas subsidiarias directas e
indirectas de Vitro, incluyendo sin limitación a Vitro Envases
Norteamérica, S.A. de C.V., Compañía Vidriera, S.A. de C.V., Vidriera
Monterrey, S.A. de C.V., Vidriera Querétaro, S.A. de C.V., Vidriera Los
Reyes, S.A. de C.V., Vidriera Toluca, S.A. de C.V., FIC Regiomontano,
S.A.P.I. de C.V., Viméxico, S.A. de C.V., Vitro Vidrio y Cristal, S.A. de
C.V. y Vitro Automotriz, S.A. de C.V. (en lo sucesivo conjuntamente las
"Subsidiarias de Vitro" e, individualmente cada una de ellas, una
"Subsidiaria de Vitro"), así como de cualquier demanda o solicitud o
procedimiento de concurso mercantil, ya sea voluntario o

IRREVOCABLE POWER OF ATTORNEY

In the City of [], State (or Province) of
[], in [] [Country] on
[], 2010, before me, [] Notary Public,
duly authorized to act in the State (or Province) of [],
[] [Country], appeared Mr. [], acting as
[] [duty in the Granting Company] of []
[name of the Granting Company] (the "Company"), a Corporation duly
organized, validly existing and in good standing under the laws of
[] [Country] and stated that by means of this instrument and
acting on behalf of the Company, in compliance with the condition set
forth in the Consent Solicitation issued by Vitro, S.A.B. de C.V. ("Vitro")
on [] (the "Consent Solicitation") and as a manner to fulfill obligations
of the Company arising from the granting of its consent in the terms of the
Consent Solicitation, confers and grants in favor of Mr. or Messrs.
[] an irrevocable power of attorney for
lawsuits and collections, to be exercised jointly or individually, which
shall be general regarding the actions authorized, yet limited as to its
purpose and as broad as may be required by law, pursuant to Article 2554
of the Federal Civil Code and the related provisions in the civil codes for
the federal entities of the Mexican Republic, for the attorneys-in-fact to
act on behalf of the Company before any private individual and/or any
judicial, administrative or any other authority within the United Mexican
States ("Mexico"), regarding any and all acts related to the restructuring of
the debt of Vitro and/or any of the direct or indirect subsidiaries of Vitro,
including without limitation Vitro Envases Norteamérica, S.A. de C.V.,
Compañía Vidriera, S.A. de C.V., Vidriera Monterrey, S.A. de C.V.,
Vidriera Querétaro, S.A. de C.V., Vidriera Los Reyes, S.A. de C.V.,
Vidriera Toluca, S.A. de C.V., FIC Regiomontano, S.A.P.I. de C.V.,
Viméxico, S.A. de C.V., Vitro Vidrio y Cristal, S.A. de C.V. and Vitro
Automotriz, S.A. de C.V. (hereinafter, collectively, the "Subsidiaries of
Vitro" and, individually each of them, a "Subsidiary of Vitro"), and any
claim or petition or procedure of *concurso mercantil*, either voluntary or
involuntary, prepackaged or without previous plan or agreement of Vitro
and/or of any Subsidiary of Vitro.

involuntario, con o sin convenio previo, de Vitro y/o de cualquier Subsidiaria de Vitro.

En tal virtud, los apoderados gozarán de todas las facultades generales y aún aquellas para las que la ley exige cláusula especial, que para dicha clase de apoderados establece la ley, incluyendo, en forma enunciativa y no limitativa, las siguientes:

(1) Para negociar y en su caso suscribir y/o celebrar con Vitro y/o con Vitro y uno o más de los acreedores de dicha empresa y/o con cualquier Subsidiaria de Vitro y uno o más de los acreedores de la misma, un plan de reestructura previo o de cualquier tipo y/o un convenio de reestructura y/o un convenio judicial y/o un convenio concursal y/o cualesquier otro documento en virtud del cual acuerden términos y condiciones para una reestructura de los pasivos de Vitro y/o de cualquier Subsidiaria de Vitro, ya sea en términos de lo dispuesto en la Ley de Concursos Mercantiles o en cualquier otra ley aplicable y vigente en México;

(2) Para suscribir en forma conjunta con Vitro y/o con cualquier Subsidiaria de Vitro, en caso de que ello resulte necesario, una solicitud de declaración de concurso mercantil de Vitro y/o de cualquier Subsidiaria de Vitro;

(3) Para transigir;

(4) Para desistirse de toda clase de demandas, incluida la de amparo;

(5) Para articular y absolver posiciones;

(6) Para acudir ante notario público Mexicano de su elección para protocolizar este instrumento público, en caso de que lo estime conveniente o en caso de que ello resulte necesario para que el presente poder surta efectos con arreglo a la ley mexicana, así como para apostillar el presente documento y/o realizar cualquier otro acto que resulte o estime conveniente y/o necesario para que el mismo sea válido y eficaz conforme a las leyes aplicables;

[La Sociedad]

Considering the foregoing, the attorneys-in-fact shall be empowered with all general powers including those for which the law requires the inclusion of a special clause, and including but not limited to the following:

(1) To negotiate and when applicable execute and/or enter into with Vitro and/or with Vitro and one or more of its creditors and/or with any Subsidiary of Vitro and one or more creditors of the same, a prepackaged or any other kind of restructuring plan and/or a restructuring agreement and/or a judicial agreement and/or a *convenio concursal* and/or any other document by means of which they shall agree on the terms and conditions of a restructuring of Vitro's indebtedness and/or of any Subsidiary of Vitro, which will be carried out under the *Concursos Mercantiles Act* or any other applicable legal provision which is in full force and effect within Mexico;

(2) To execute together with Vitro and/or with any Subsidiary of Vitro, in the event necessary, a request for the declaration of *concurso mercantil* of Vitro and/or of any Subsidiary of Vitro;

(3) To negotiate and conclude transactions;

(4) To abandon any kind of lawsuits, including *amparo*;

(5) To appear before any court and take legal positions before the court;

(6) To appear before the Notary Public of its choice to notarize this public instrument for its delivery and execution according to Mexican Law, in case it is deemed convenient or necessary for this power of attorney to be effective under Mexican law, as well as to apostille this document and/or perform any other act that is or is deemed to be convenient and/or necessary for this document to be valid and enforceable in accordance with the applicable laws;

[The Company]

Yo, [] en mi carácter de Notario Público, en este acto:

DOY FE:

En este día [] del mes de [] de 2010, [] [nombre de quien firma el poder](el "Firmante"), quien tiene capacidad legal, otorga este poder en representación de la Sociedad.

El suscrito Notario Público certifica:

(1) que la representación que tiene el citado poderdante es legítima de acuerdo con las constancias, libros, instrumentos y documentos de la Sociedad que al efecto me fueron presentados, y que constituyen una prueba directa y objetiva de la legal existencia y subsistencia de la sociedad otorgante y de la representación mencionada, ya que habiéndolas examinado cuidadosamente me cercioré plenamente de su autenticidad y de que se cumplió con los requisitos que exigen los ordenamientos legales para tener por acreditada en forma indubitable la personalidad del Firmante. Los documentos citados que tuve a la vista y que constituyen una prueba directa y objetiva de la personalidad del Firmante son las siguientes:

a) El acta constitutiva de fecha [], otorgada ante [] [o certificado de incorporación, que señale fecha y quien lo emite, según disponga la ley del país de nacionalidad de la Sociedad] registrada por [] en [] el día [] de [] de [] [y el certificado de subsistencia, si la ley del país de nacionalidad de la Sociedad lo contempla].

b) Los estatutos de la Sociedad, fechados el [] autorizados en [], por [].

c) La resolución en la que se confieren poderes al Firmante para actuar en nombre y representación de la Sociedad] para otorgar este poder consistente en [] (que deberá señalar fecha y procedencia) [].

[En caso de que el poder conforme al cual se le confieren facultades al Firmante para suscribir el presente poder haya sido otorgado por el Consejo de Administración de la Sociedad, deberá relacionarse

The undersigned, [] in my capacity as Notary Public, hereby:

GIVE FULL FAITH AND CREDIT THAT:

On this [] day of [], 2010, [] [name of signatory of Power of Attorney] (the "Signatory"), having sufficient legal capacity, did grant the foregoing power of attorney on behalf of the Company.

The undersigned Notary Public certifies that:

(1) the Signatory has the valid authority to bind the Company in accordance with records, books, instruments and documents of the Company, which constitute direct and positive evidence of the legal existence and good standing of the Company and of the capacity above mentioned as I have examined such records, and I have fully verified their authenticity and that all requirements have been fulfilled to demonstrate fully the legal capacity of the Signatory. The documents and records examined and which constitute direct and positive evidence of the legal capacity of the Signatory are:

a) The act of incorporation, dated [], granted before [] [or certificate of incorporation stating date of issuance and issuer, as the case may be according to the law of the jurisdiction of incorporation of the Company] duly recorded with [] in [] on [date], [and the certificate of good standing, if the law of the jurisdiction of incorporation of the Company so provides].

b) The bylaws of the Company dated [] executed in [] by [].

c) The resolution whereby the Signatory is empowered to act on behalf of the Company to grant this power consisting of [] (which shall include date and issuer) [].

[If the power of attorney or other authorization that the Signatory has been granted by the Board of Directors of the Company, the instrument by which the members of the Board were appointed must be

el instrumento en el cual se designaron a los miembros del Consejo de Administración, indicando la fecha y lugar de dicha resolución].

(2) Con base en los documentos referidos en el párrafo (1) anterior, de los cuales se desprende la actual existencia legal de la Sociedad y la capacidad legal del Firmante y conforme a los cuales estoy en posibilidad de certificar:

a) Que la Sociedad es una sociedad debidamente constituida y que existe legalmente conforme a las leyes de [] [País].

b) Que el otorgante, bajo protesta de decir verdad, manifestó que su nombre es [], de nacionalidad [], quien es [] de la Sociedad.

c) Que el Firmante, bajo protesta de decir verdad, manifestó ante mí que la personalidad con la que comparece ante mí no ha sido limitada o revocada así como que la capacidad legal de la Sociedad para otorgar el presente poder no ha variado.

d) Que el principal asiento de los negocios de la Sociedad se encuentra ubicado en [].

e) Que el acto o actos para los que se confiere el presente poder están comprendidos entre los que constituye el objeto de la Sociedad.

f) En su calidad de [] de la Sociedad, el otorgante tiene capacidad suficiente para firmar y otorgar este Poder a nombre de la Sociedad.

g) Que este instrumento se otorga en los idiomas inglés y español, manifestando el Firmante que por este medio aprueba en nombre de la Sociedad la versión en español, la cual prevalecerá en caso de inconsistencia.

h) Que el Artículo 2554 (Dos Mil Quinientos Cincuenta y Cuatro) del Código Civil Federal de México, es del tenor literal siguiente:

"En todos los poderes generales para pleitos y cobranzas, bastará que se diga que se otorgan con todas las facultades generales que requieran cláusula especial conforme a la ley, para que se entiendan conferidos sin limitación alguna.

En los poderes generales para administrar bienes, bastará expresar que se dan con ese carácter para

mentioned in this power, stating the date and place thereof].

(2) That, on the basis of the documents described in paragraph (1) above, which prove the legal existence of the Company and the legal capacity of the Signatory, I am able to certify that:

a) the Company is a corporation duly organized and legally existing under the laws of [] [Country].

b) The Signatory under oath stated that his name is [] of [] nationality, who is [] of the Company.

c) The Signatory under oath stated before me that his legal capacity to appear before me has not been limited or revoked and that the Company's legal capacity to grant this power has not been modified.

d) That the main place of business of the Company is located at [].

e) That the purpose for which the present Power of Attorney is granted on behalf of the Company is permitted within its corporate purpose.

f) That the Signatory as [] of the Company, has legal capacity to sign and grant this Power on behalf of the Company.

g) That this instrument is executed in both the English and Spanish languages, and the Signatory states that he expressly approves the Spanish version on behalf of the Company, which shall prevail in case of inconsistency.

h) That Article 2554 (two thousand five hundred and fifty four) of the Federal Civil Code of Mexico, reads as follows:

"In all general powers of attorney for lawsuits and collections in which it is stated that they are granted with all the general and special powers that require the inclusion of a special clause pursuant to the law, it will be understood that they are granted without limitation.

In general powers of attorney to administer assets, it shall be sufficient to state that they are granted for

que el apoderado tenga toda clase de facultades administrativas.

En los poderes generales para ejercer actos de dominio, bastará que se den con ese carácter para que el apoderado tenga todas las facultades de propietario, tanto en lo relativo a los bienes, como para hacer toda clase de gestiones a fin de defenderlos.

Cuando se quisieren limitar las facultades de los apoderados en cualquiera de los tres casos antes mencionados, se consignarán las limitaciones, o los poderes serán especiales. Los notarios insertarán este artículo en los testimonios notariales de los poderes que otorguen".

i) Que leí el presente documento al otorgante y le expliqué su valor y fuerza legal, y una vez que el otorgante manifestó su conformidad con el contenido del presente documento, lo ratificó y firmó ante mí en esta fecha.

En fe de lo cual y para certificar lo anterior plasmé mi firma y sello de Notario Público.

Doy fe.

Notario Público

El anterior instrumento que consta de ____ páginas fue firmado y ratificado ante mí por _____ en nombre de la Sociedad, en este día ____ de ____ de 2010.

Doy fe.

Notario Público

Mi patente concluye el

such purpose in order for the attorney-in-fact to have broad administrative powers.

In general powers of attorney to take actions relating to ownership, it shall be sufficient to state that they are granted for such purpose in order for the attorney-in-fact to have all the powers of the owner, both with respect to the assets and to take any actions to defend such assets.

If limitations are to be imposed on powers granted according to the three preceding paragraphs, such limitations shall be clearly expressed or the power of attorney shall be a special power. All Notary Publics shall transcribe this Article on the instrument containing the power of attorney granted before them".

i) That I read this instrument to the Signatory acting on behalf of the Company, explaining its legal force and effect, and once the Signatory stated his agreement with the contents of this document, he ratified it and signed it on behalf of the Company before me on this date.

In witness whereof given under my hand and seal of office. Doy fe.

I hereby certify.

Notary Public

This instrument given in ____ pages was signed and ratified before me by ____ on this ____ day of _____, 2010.

I hereby certify.

Notary Public

My commission expires on

SCHEDULE I.B

PODER IRREVOCABLE

En la Ciudad de [], Estado (o Provincia) de [],
[] [País], el [] de [] de
2010, ante mi, [] Notario Público, debidamente
autorizado para actuar en el Estado (o Provincia) de [],
[] [País], compareció el Sr. [] en su
carácter de [] [cargo desempeñado en la Sociedad
otorgante] de [] [nombre de la Sociedad] (la "Sociedad"),
sociedad debidamente constituida y existente bajo las leyes de
[] [País], y manifestó: que por medio del presente
instrumento y actuando en nombre de la Sociedad, en cumplimiento de la
condición establecida en la Solicitud de Consentimiento emitida por Vitro,
S.A.B. de C.V. ("Vitro") el día [] (la "Solicitud") y como medio
para cumplir con las obligaciones de la Sociedad derivadas del
otorgamiento de su consentimiento conforme a la Solicitud, confiere y
otorga en favor de los señores [] para que lo
ejerciten conjunta o separadamente, un poder irrevocable para pleitos y
cobranzas, general en cuanto a sus facultades, pero especial en cuanto a su
objeto y tan amplio como en derecho sea necesario, en términos de lo
dispuesto por el artículo 2554 del Código Civil Federal y sus correlativos
en los códigos civiles de todas las entidades federativas de la República
Mexicana, para efecto de que los apoderados representen a la Sociedad
ante toda clase de particulares y/o ante toda clase de autoridades judiciales
o administrativas o de cualquier tipo, en los Estados Unidos Mexicanos
("México"), respecto de cualquier y todos los actos relacionados con la
reestructura de la deuda de Vitro y/o cualesquiera de las empresas
subsidiarias directas e indirectas de Vitro, incluyendo sin limitación a
Vitro Envases Norteamérica, S.A. de C.V., Compañía Vidriera, S.A. de
C.V., Vidriera Monterrey, S.A. de C.V., Vidriera Querétaro, S.A. de C.V.,
Vidriera Los Reyes, S.A. de C.V., Vidriera Toluca, S.A. de C.V., FIC
Regiomontano, S.A.P.I. de C.V., Viméxico, S.A. de C.V., Vitro Vidrio y
Cristal, S.A. de C.V. y Vitro Automotriz, S.A. de C.V. (en lo sucesivo
conjuntamente las "Subsidiarias de Vitro" e, individualmente cada una de
ellas, una "Subsidiaria de Vitro"), así como de cualquier demanda o
solicitud o procedimiento de concurso mercantil, ya sea voluntario o
involuntario, con o sin convenio previo de Vitro y/o de cualquier
Subsidiaria de Vitro:

IRREVOCABLE POWER OF ATTORNEY

In the City of [], State (or Province) of
[], in [] [Country] on
[], 2010, before me, [] Notary Public,
duly authorized to act in the State (or Province) of [],
[] [Country], appeared Mr. [], acting as
[] [duty in the Granting Company] of []
[name of the Granting Company] (the "Company"), a Corporation duly
organized, validly existing and in good standing under the laws of
[] [Country] and stated that by means of this instrument and
acting on behalf of the Company, in compliance with the condition set
forth in the Consent Solicitation issued by Vitro, S.A.B. de C.V. ("Vitro")
on [] (the "Consent Solicitation") and as a manner to fulfill
obligations of the Company arising from the granting of its consent in the
terms of the Consent Solicitation, confers and grants in favor of Mr. or
Messrs. [] an irrevocable power of attorney
for lawsuits and collections, to be exercised jointly or individually, which
shall be general regarding the actions authorized, yet limited as to its
purpose and as broad as may be required by law, pursuant to Article 2554
of the Federal Civil Code and the related provisions in the civil codes for
the federal entities of the Mexican Republic, for the attorneys-in-fact to
act on behalf of the Company before any private individual and/or any
judicial, administrative or any other authority within the United Mexican
States ("Mexico"), regarding any and all acts related to the restructuring of
the debt of Vitro and/or any of the direct or indirect subsidiaries of Vitro,
including without limitation Vitro Envases Norteamérica, S.A. de C.V.,
Compañía Vidriera, S.A. de C.V., Vidriera Monterrey, S.A. de C.V.,
Vidriera Querétaro, S.A. de C.V., Vidriera Los Reyes, S.A. de C.V.,
Vidriera Toluca, S.A. de C.V., FIC Regiomontana, S.A.P.I. de C.V.,
Viméxico, S.A. de C.V., Vitro Vidrio y Cristal, S.A. de C.V. and Vitro
Automotriz, S.A. de C.V. (hereinafter, collectively, the "Subsidiaries of
Vitro" and, individually each of them, a "Subsidiary of Vitro"), and any
claim or petition or procedure of *concurso mercantil*, either voluntary or
involuntary, prepackaged or without previous plan or agreement of Vitro
and/or of any Subsidiary of Vitro:

En tal virtud, los apoderados gozarán de todas las facultades generales y aún aquellas para las que la ley exige cláusula especial, que para dicha clase de apoderados establece la ley, incluyendo, en forma enunciativa y no limitativa, las siguientes:

- (1) Para negociar y en su caso suscribir y/o celebrar con Vitro y/o con Vitro y uno o más de los acreedores de dicha empresa y/o con cualquier Subsidiaria de Vitro y uno o más de los acreedores de la misma, un plan de reestructura previo o de cualquier tipo y/o un convenio de reestructura y/o un convenio judicial y/o un convenio concursal y/o cualesquier otro documento en virtud del cual acuerden términos y condiciones para una reestructura de los pasivos de Vitro y/o de cualquier Subsidiaria de Vitro, ya sea en términos de lo dispuesto en la Ley de Concursos Mercantiles o en cualquier otra ley aplicable y vigente en México;
 - (2) Para suscribir en forma conjunta con Vitro y/o con cualquier Subsidiaria de Vitro, en caso de que ello resulte necesario, una solicitud de declaración de concurso mercantil de Vitro y/o de cualquier Subsidiaria de Vitro;
 - (3) Para transigir;
 - (4) Para desistirse de toda clase de demandas, incluida la de amparo;
 - (5) Para articular y absolver posiciones;
 - (6) Para acudir ante notario público Mexicano de su elección para protocolizar este instrumento público, en caso de que lo estime conveniente o en caso de que ello resulte necesario para que el presente poder surta efectos con arreglo a la ley mexicana, así como para apostillar el presente documento y/o realizar cualquier otro acto que resulte o estime conveniente y/o necesario para que el mismo sea válido y eficaz conforme a las leyes aplicables;
- [La Sociedad]

Considering the foregoing, the attorneys-in-fact shall be empowered with all general powers including those for which the law requires the inclusion of a special clause, and including but not limited to the following:

- (1) To negotiate and when applicable execute and/or enter into with Vitro and/or with Vitro and one or more of its creditors and/or with any Subsidiary of Vitro and one or more of the creditors of the same, a prepackaged or any other kind of restructuring plan and/or a restructuring agreement and/or a judicial agreement and/or a *convenio concursal* and/or any other document by means of which they shall agree on the terms and conditions of a restructuring of Vitro's indebtedness and/or of any Subsidiary of Vitro, which will be carried out under the *Concursos Mercantiles Act* or any other applicable legal provision which is in full force and effect within Mexico;
 - (2) To execute together with Vitro and/or with any Subsidiary of Vitro, in the event necessary, a request for the declaration of *concurso mercantil* of Vitro and/or any Subsidiary of Vitro;
 - (3) To negotiate and conclude transactions;
 - (4) To abandon any kind of lawsuits, including *amparo*;
 - (5) To appear before any court and take legal positions before the court;
 - (6) To appear before the Notary Public of its choice to notarize this public instrument for its delivery and execution according to Mexican Law, in case it is deemed convenient or necessary for this power of attorney to be effective under Mexican law, as well as to apostille this document and/or perform any other act that is or is deemed to be convenient and/or necessary for this document to be valid and enforceable in accordance with the applicable laws;
- [The Company]
-

Yo, [] en mi carácter de [] [Secretario del órgano de administración o funcionario que tenga facultades de certificación de documentos y/o registros corporativos de la Sociedad otorgante], en este acto:

DOY FE:

En este día [] del mes de [] de 2010, [] [nombre de quien firma el poder](el "Firmante"), quien tiene capacidad legal, otorga este poder en representación de la Sociedad.

El suscrito certifica:

(1) que la representación que tiene el citado poderdante es legítima de acuerdo con las constancias, libros, instrumentos y documentos de la Sociedad que al efecto me fueron presentados, y que constituyen una prueba directa y objetiva de la legal existencia y subsistencia de la sociedad otorgante y de la representación mencionada, ya que habiéndolas examinado cuidadosamente me cercioré plenamente de su autenticidad y de que se cumplió con los requisitos que exigen los ordenamientos legales para tener por acreditada en forma indubitable la personalidad del Firmante. Los documentos citados que tuve a la vista y que constituyen una prueba directa y objetiva de la personalidad del Firmante son las siguientes:

a) El acta constitutiva de fecha [], otorgada ante [] [o certificado de incorporación, que señale fecha y quien lo emite, según disponga la ley del país de nacionalidad de la Sociedad] registrada por [] en [] el día [] de [] de [] [y el certificado de subsistencia, si la ley del país de nacionalidad de la Sociedad lo contempla].

b) Los estatutos de la Sociedad, de fecha [] autorizados en [], por [].

[En caso de que el poder conforme al cual se le confieren facultades al Firmante para suscribir el presente poder haya sido otorgado por el Consejo de Administración de la Sociedad, deberá relacionarse el instrumento en el cual se designaron a los miembros del Consejo de Administración,

The undersigned, [] in my capacity as [] [Secretary of the board of directors or officer that has authority to certify documents and/or corporate information or records of the Company], hereby:

GIVE FULL FAITH AND CREDIT THAT:

On this [] day of [], 2010, [] [name of signatory of Power of Attorney] (the "Signatory"), having sufficient legal capacity, did grant the foregoing power of attorney on behalf of the Company.

The undersigned certifies that:

(1) the Signatory has the valid authority to bind the Company in accordance with records, books, instruments and documents of the Company, which constitute direct and positive evidence of the legal existence and good standing of the Company and of the capacity above mentioned as I have examined such records, and I have fully verified their authenticity and that all requirements have been fulfilled to demonstrate fully the legal capacity of the Signatory. The documents and records examined and which constitute direct and positive evidence of the legal capacity of the Signatory are:

a) The act of incorporation, dated [], granted before [] [or certificate of incorporation stating date of issuance and issuer, as the case may be according to the law of the jurisdiction of incorporation of the Company] duly recorded with [] in [] on [date][], [and the certificate of good standing, if the law of the jurisdiction of incorporation of the Company so provides].

b) The bylaws of the Company dated [date] executed in [] by [].

[If the power of attorney or other authorization that the Signatory has been granted by the Board of Directors of the Company, the instrument by which the members of the Board were appointed must be mentioned in this power, stating the date and place thereof].

indicando la fecha y lugar de dicha resolución. []

(2) Con base en los documentos referidos en el párrafo (1) anterior, de los cuales se desprende la actual existencia legal de la Sociedad y la capacidad legal del Firmante y conforme a los cuales estoy en posibilidad de certificar:

a) Que la Sociedad es una sociedad debidamente constituida y que existe legalmente conforme a las leyes de [] [País].

b) Que el otorgante, bajo protesta de decir verdad, manifestó que su nombre es [], de nacionalidad [], quien es [] de la Sociedad.

c) Que el Firmante, bajo protesta de decir verdad, manifestó ante mí que la personalidad con la que comparece ante mí no ha sido limitada o revocada así como que la capacidad legal de la Sociedad para otorgar el presente poder no ha variado.

d) Que el principal asiento de los negocios de la Sociedad se encuentra ubicado en [].

e) Que el acto o actos para los que se confiere el presente poder están comprendidos entre los que constituye el objeto de la Sociedad.

f) En su calidad de [] de la Sociedad, el otorgante tiene capacidad suficiente para firmar y otorgar este Poder a nombre de la Sociedad.

g) Que este instrumento se otorga en los idiomas inglés y español, manifestando el Firmante que por este medio aprueba en nombre de la Sociedad la versión en español, la cual prevalecerá en caso de inconsistencia.

h) Que el Artículo 2554 (Dos Mil Quinientos Cincuenta y Cuatro) del Código Civil Federal de México, es del tenor literal siguiente:

"En todos los poderes generales para pleitos y cobranzas, bastará que se diga que se otorgan con todas las facultades generales que requieran cláusula especial conforme a la ley, para que se entiendan conferidos sin limitación alguna.

En los poderes generales para administrar bienes,

[]

(2) That, on the basis of the documents described in paragraph (1) above, which prove the legal existence of the Company and the legal capacity of the Signatory, I am able to certify that:

a) the Company is a corporation duly organized and legally existing under the laws of [] [Country].

b) The Signatory under oath stated that his name is [] of [] nationality, who is [] of the Company.

c) The Signatory under oath stated before me that his legal capacity to appear before me has not been limited or revoked and that the Company's legal capacity to grant this power has not been modified.

d) That the main place of business of the Company is located at [].

e) That the purpose for which the present Power of Attorney is granted on behalf of the Company is permitted within its corporate purpose.

f) That the Signatory as [] of the Company, has legal capacity to sign and grant this Power on behalf of the Company.

g) That this instrument is executed in both the English and Spanish languages, and the Signatory states that he expressly approves the Spanish version on behalf of the Company, which shall prevail in case of inconsistency.

h) That Article 2554 (two thousand five hundred and fifty four) of the Federal Civil Code of Mexico, reads as follows:

"In all general powers of attorney for lawsuits and collections in which it is stated that they are granted with all the general and special powers that require the inclusion of a special clause pursuant to the law, it will be understood that they are granted without limitation.

In general powers of attorney to administer assets, it

[]

SCHEDULE I.C

PODER IRREVOCABLE

En la Ciudad de [], Estado (o Provincia) de [],
[] [País], el [] de [] de
2010, ante mí, [] Notario Público, debidamente
autorizado para actuar en el Estado (o Provincia) de [],
[] [País], compareció el Sr. [] (el
"Otorgante"), y manifestó: que por medio del presente instrumento y
actuando en nombre de la Sociedad, en cumplimiento de la condición
establecida en la Solicitud de Consentimiento emitida por Vitro, S.A.B. de
C.V. ("Vitro") el día [] (la "Solicitud") y como medio para cumplir con
las obligaciones de la Sociedad derivadas del otorgamiento de su
consentimiento conforme a la Solicitud, confiere y otorga en favor del (os)
señor(es) [] para que lo ejerciten
conjunta o separadamente, un poder irrevocable para pleitos y cobranzas,
general en cuanto a sus facultades, pero especial en cuanto a su objeto y
tan amplio como en derecho sea necesario, en términos de lo dispuesto por
el artículo 2554 del Código Civil Federal y sus correlativos en los códigos
civiles de todas las entidades federativas de la República Mexicana, para
efecto de que los apoderados representen a la Sociedad ante toda clase de
particulares y/o ante toda clase de autoridades judiciales o administrativas
o de cualquier tipo, en los Estados Unidos Mexicanos ("México"),
respecto de cualquier y todos los actos relacionados con la reestructura de
la deuda de Vitro y/o cualesquiera de las empresas subsidiarias directas e
indirectas de Vitro, incluyendo sin limitación a Vitro Envases
Norteamérica, S.A. de C.V., Compañía Vidriera, S.A. de C.V., Vidriera
Monterrey, S.A. de C.V., Vidriera Querétaro, S.A. de C.V., Vidriera Los
Reyes, S.A. de C.V., Vidriera Toluca, S.A. de C.V., FIC Regiomontano,
S.A.P.I. de C.V., Viméxico, S.A. de C.V., Vitro Vidrio y Cristal, S.A. de
C.V. y Vitro Automotriz, S.A. de C.V. (en lo sucesivo conjuntamente las
"Subsidiarias de Vitro" e, individualmente cada una de ellas, una
"Subsidiaria de Vitro"), así como de cualquier demanda o solicitud o
procedimiento de concurso mercantil, ya sea voluntario o involuntario, con
o sin convenio previo de Vitro y/o de cualquier Subsidiaria de Vitro:
En tal virtud, los apoderados gozarán de todas las facultades generales y
aún aquellas para las que la

IRREVOCABLE POWER OF ATTORNEY

In the City of [], State (or Province) of
[], in [] [Country] on
[], 2010, before me, []
Notary Public, duly authorized to act in the State (or Province) of
[], [] [Country], appeared Mr.
[] (the "Granting Person"), and stated that by
means of this instrument and acting on behalf of the Company, in
compliance with the condition set forth in the Consent Solicitation issued
by Vitro, S.A.B. de C.V. ("Vitro") on [] (the "Consent Solicitation") and
as a manner to fulfill obligations of the Company arising from the granting
of its consent in the terms of the Consent Solicitation, confers and grants in
favor of Mr. or Messrs. [] an irrevocable
power of attorney for lawsuits and collections, to be exercised jointly or
individually, which shall be general regarding the actions authorized, yet
limited as to its purpose and as broad as may be required by law, pursuant
to Article 2554 of the Federal Civil Code and the related provisions in the
civil codes for the federal entities of the Mexican Republic, for the
attorneys-in-fact to act on behalf of the Company before any private
individual and/or any judicial, administrative or any other authority within
the United Mexican States ("Mexico"), regarding any and all acts related
to the restructuring of the debt of Vitro and/or any of the direct or indirect
subsidiaries of Vitro, including without limitation Vitro Envases
Norteamérica, S.A. de C.V., Compañía Vidriera, S.A. de C.V., Vidriera
Monterrey, S.A. de C.V., Vidriera Querétaro, S.A. de C.V., Vidriera Los
Reyes, S.A. de C.V., Vidriera Toluca, S.A. de C.V., FIC Regiomontano,
S.A.P.I. de C.V., Viméxico, S.A. de C.V., Vitro Vidrio y Cristal, S.A. de
C.V. y Vitro Automotriz, S.A. de C.V. (hereinafter, collectively the
"Subsidiaries of Vitro" and, individually each of them, a "Subsidiary of
Vitro"), and any claim or petition or procedure of *concurso mercantil*,
either voluntary or involuntary, prepackaged or without previous plan or
agreement of Vitro and/or any Subsidiary of Vitro:
Considering the foregoing, the attorneys-in-fact shall be empowered with
all general powers including

ley exige cláusula especial, que para dicha clase de apoderados establece la ley, incluyendo, en forma enunciativa y no limitativa, las siguientes:

- (1) Para negociar y en su caso suscribir y/o celebrar con Vitro y/o con Vitro y uno o más de los acreedores de dicha empresa y/o con cualquier Subsidiaria de Vitro y uno o más de los acreedores de la misma, un plan de reestructura previo o de cualquier tipo y/o un convenio de reestructura y/o un convenio judicial y/o un convenio concursal y/o cualesquier otro documento en virtud del cual acuerden términos y condiciones para una reestructura de los pasivos de Vitro y/o de cualquier Subsidiaria de Vitro, ya sea en términos de lo dispuesto en la Ley de Concursos Mercantiles o en cualquier otra ley aplicable y vigente en México;
 - (2) Para suscribir en forma conjunta con Vitro y/o con cualquier Subsidiaria de Vitro, en caso de que ello resulte necesario, una solicitud de declaración de concurso mercantil de Vitro y/o de cualquier Subsidiaria de Vitro;
 - (3) Para transigir;
 - (4) Para desistirse de toda clase de demandas, incluida la de amparo;
 - (5) Para articular y absolver posiciones;
 - (6) Para acudir ante notario público Mexicano de su elección para protocolizar este instrumento público, en caso de que lo estime conveniente o en caso de que ello resulte necesario para que el presente poder surta efectos con arreglo a la ley mexicana, así como para apostillar el presente documento y/o realizar cualquier otro acto que resulte o estime conveniente y/o necesario para que el mismo sea válido y eficaz conforme a las leyes aplicables;
- [Otorgante]

those for which the law requires the inclusion of a special clause, and including but not limited to the following:

- (1) To negotiate and when applicable execute and/or enter into with Vitro and/or with Vitro and one or more of its creditors and/or with any Subsidiary of Vitro and one or more creditors of the same, a prepackaged or any other kind of restructuring plan and/or a restructuring agreement and/or a judicial agreement and/or a *convenio concursal* and/or any other document by means of which they shall agree on the terms and conditions of a restructuring of Vitro's indebtedness and/or of any Subsidiary of Vitro, which will be carried out under the *Concursos Mercantiles Act* or any other applicable legal provision which is in full force and effect within Mexico;
 - (2) To execute together with Vitro and/or with any Subsidiary of Vitro, in the event necessary, a request for the declaration of *concurso mercantil* of Vitro and/or of any Subsidiary of Vitro;
 - (3) To negotiate and conclude transactions;
 - (4) To abandon any kind of lawsuits, including *amparo*;
 - (5) To appear before any court and take legal positions before the court;
 - (6) To appear before the Notary Public of its choice to notarize this public instrument for its delivery and execution according to Mexican Law, in case it is deemed convenient or necessary for this power of attorney to be effective under Mexican law, as well as to apostille this document and/or perform any other act that is or is deemed to be convenient and/or necessary for this document to be valid and enforceable in accordance with the applicable laws;
- [Granting Person]
-

Yo, _____ en mi carácter de Notario Público, en este
acto:

DOY FE:

En este día ____ del mes de _____ de 2010, el Otorgante otorga este
poder.

El suscrito Notario Público certifica:

a) Que el Otorgante, bajo protesta de decir verdad, manifestó que sus datos
generales son los siguientes:

Nombre: [_____]

Nacionalidad: [_____]

Estado civil: [_____]

Edad: [_____]

Ocupación: [_____]

Domicilio: [_____]

b) Que este instrumento se otorga en los idiomas inglés y español,
manifestando el Otorgante que por este medio aprueba en nombre de la
Sociedad la versión en español, la cual prevalecerá en caso de
inconsistencia.

c) Que el Artículo 2554 (Dos Mil Quinientos Cincuenta y Cuatro) del
Código Civil Federal de México, es del tenor literal siguiente:

"En todos los poderes generales para pleitos y cobranzas, bastará que se
diga que se otorgan con todas las facultades generales que requieran
cláusula especial conforme a la ley, para que se entiendan

The undersigned, _____ in my capacity as Notary Public,
hereby:

GIVE FULL FAITH AND CREDIT THAT:

On this ____ day of _____, 2010, the "Granting Person did
grant the foregoing power of attorney.

The undersigned Notary Public certifies that:

a) The Granting Person under oath stated that his personal information or
data is as follows:

Name: [_____]

Nationality: [_____]

Marital or Civil Status: [_____]

Age: [_____]

Occupation: [_____]

Domicile or Address: [_____]

b) That this instrument is executed in both the English and Spanish
languages, and the Granting Person states that he expressly approves the
Spanish version on behalf of the Company, which shall prevail in case of
inconsistency.

c) That Article 2554 (two thousand five hundred and fifty four) of the
Federal Civil Code of Mexico, reads as follows:

"In all general powers of attorney for lawsuits and collections in which it
is stated that they are granted with all the general and special powers that
require the inclusion of a special clause pursuant to the law, it

conferidos sin limitación alguna.

En los poderes generales para administrar bienes, bastará expresar que se dan con ese carácter para que el apoderado tenga toda clase de facultades administrativas.

En los poderes generales para ejercer actos de dominio, bastará que se den con ese carácter para que el apoderado tenga todas las facultades de propietario, tanto en lo relativo a los bienes, como para hacer toda clase de gestiones a fin de defenderlos.

Cuando se quisieren limitar las facultades de los apoderados en cualquiera de los tres casos antes mencionados, se consignarán las limitaciones, o los poderes serán especiales. Los notarios insertarán este artículo en los testimonios notariales de los poderes que otorguen”.

d) Que leí el presente documento al otorgante y le expliqué su valor y fuerza legal, y una vez que el otorgante manifestó su conformidad con el contenido del presente documento, lo ratificó y firmó ante mí en esta fecha.

El anterior instrumento que consta de ____ páginas fue firmado y ratificado ante mí por el Otorgante, en este día ____ de ____ de 2010.

Doy fe.

Notario Público

will be understood that they are granted without limitation.

In general powers of attorney to administer assets, it shall be sufficient to state that they are granted for such purpose in order for the attorney-in-fact to have broad administrative powers.

In general powers of attorney to take actions relating to ownership, it shall be sufficient to state that they are granted for such purpose in order for the attorney-in-fact to have all the powers of the owner, both with respect to the assets and to take any actions to defend such assets.

If limitations are to be imposed on powers granted according to the three preceding paragraphs, such limitations shall be clearly expressed or the power of attorney shall be a special power. All Notary Publics shall transcribe this Article on the instrument containing the power of attorney granted before them”.

d) That I read this instrument to the Signatory acting on behalf of the Company, explaining its legal force and effect, and once the Signatory stated his agreement with the contents of this document, he ratified it and signed it on behalf of the Company before me on this date.

This instrument given in _____ pages was signed and ratified before me by the Granting Person on this ____ day of _____, 2010.

I hereby certify.

Notary Public:

SCHEDULE II

Hoja de firma del Convenio de Reestructura de Vitro.

Crédito:

Notas 2012:

Número de notas: []

Valor nominal: []

Notas 2013

Número de notas: []

Valor nominal: []

Notas 2017

Número de notas: []

Valor nominal: []

Cebures Vitro 03

Número de certificados: []

Valor nominal: []

Cebures Vitro 08

Número de certificados: []

Valor nominal: []

Otros créditos:

Identificación: []

[El consentimiento que se otorga a través de esta firma es por el monto que resulte reconocido en la Sentencia de Reconocimiento de Créditos a favor del Acreedor cuyo nombre se indica a continuación.]

[NOMBRE DEL ACREEDOR]

Representado por: _____

Nombre:

Título:

Fecha:

[This is the English translation of the signature page. Please sign the Spanish version of the signature page on the preceding page.]

Signature page of the Vitro Restructuring Agreement.

Credit:

2012 Notes

Note Number: []

Nominal Value: []

2013 Notes

Note Number: []

Nominal Value: []

2017 Notes

Note Number: []

Nominal Value: []

Cebures Vitro 03

Certificate Number: []

Nominal Value: []

Cebures Vitro 08

Certificate Number: []

Nominal Value: []

Other credits:

Identification: []

[Consent granted hereby corresponds to the amount which is acknowledged by means of the Debt Acknowledgment Judgment in favor of the Creditor's name which is indicated below.]

[CREDITOR NAME]

Represented by: _____

Name:

Title:

Date:

Any questions or requests for assistance or for additional copies of the Statement, this Letter of Transmittal, or related documents may be directed to the Depository at its telephone numbers set forth below.

The Depository for the Tender Offer is:

D.F. King & Co., Inc.

*By Registered or Certified Mail,
by Hand or by Overnight Courier*

**48 Wall Street – 22nd Floor
New York, New York 10005**

By Facsimile (for Eligible Institutions only): (212) 809-8838

Attn: Elton Bagley

For Confirmation: (212) 493-6996

Banks and Brokers call: (212) 269-5550

All others call toll free: (800) 431-9633

The Exchange Agent for the Exchange Offer and Consent Solicitation is:

D.F. King & Co., Inc.

*By Registered or Certified Mail,
by Hand or by Overnight Courier*

**48 Wall Street – 22nd Floor
New York, New York 10005**

By Facsimile (for Eligible Institutions only): (212) 809-8838

Attn: Elton Bagley

For Confirmation: (212) 493-6996

Any questions or requests for assistance or for additional copies of the Statement, this Letter of Transmittal, or related documents may be directed to the Information Agent at its telephone numbers set forth below.

The Information Agent for the Exchange Offer and Consent Solicitation is:

D.F. King & Co., Inc.

**48 Wall Street – 22nd Floor
New York, New York 10005**

Banks and Brokers call: (212) 269-5550

All others call toll free: (800) 431-9633

vitro@dfking.com

LETTER OF INSTRUCTIONS TO BENEFICIAL OWNERS

Vitro, S.A.B. de C.V.

Offer to Purchase and Offer to Exchange and Consent Solicitation Relating to
\$300,000,000 Aggregate Principal Amount of 8.625% Senior Notes due 2012,
\$216,000,000 Aggregate Principal Amount of 11.75% Senior Notes due 2013 and
\$700,000,000 Aggregate Principal Amount of 9.125% Senior Notes due 2017

THE TENDER OFFER AND THE EXCHANGE OFFER AND CONSENT SOLICITATION EXPIRE AT 9:00 A.M., NEW YORK CITY TIME, ON DECEMBER 1, 2010, UNLESS EXTENDED BY US (SUCH TIME AND DATE, AS IT MAY BE EXTENDED, THE "EXPIRATION TIME"). ANY TENDER OF OLD NOTES IN THE TENDER OFFER PROVIDED AFTER THE DATE OF THE STATEMENT IS IRREVOCABLE AND MAY NOT BE WITHDRAWN AND ANY EXCHANGE OF OLD NOTES AND CONSENTS PROVIDED IN THE EXCHANGE OFFER AND CONSENT SOLICITATION AFTER THE DATE OF THE STATEMENT ARE IRREVOCABLE AND MAY NOT BE WITHDRAWN, EXCEPT IN THE LIMITED CIRCUMSTANCES SET FORTH IN THE STATEMENT.

November 1, 2010

To Our Clients:

Enclosed for your consideration are a solicitation statement dated November 1, 2010 (as the same may be amended or supplemented from time to time, the "Statement") and a form of Letter of Transmittal (the "Letter of Transmittal") to be considered in conjunction with this Letter of Instructions (as the same may be amended or supplemented from time to time, the "Letter of Instructions") relating to (1) the Tender Offer (as described in the Statement) by Vitro, S.A.B. de C.V. (the "Company") and Administración de Inmuebles Vitro, S.A. de C.V. ("AIV"), a wholly-owned subsidiary of the Company, as co-offerors in the Tender Offer and (2) the Exchange Offer and Consent Solicitation (as described in the Statement) by the Company from holders of record as of 5:00 p.m., New York City time, on November 1, 2010 (the "Record Date") of the Company's 8.625% Senior Notes due 2012 (the "2012 Notes"), the 11.75% Senior Notes due 2013 (the "2013 Notes") and the 9.125% Senior Notes due 2017 (the "2017 Notes") and, together with the 2012 Notes and the 2013 Notes, the "Old Notes") to the approval of the *Concurso* Plan (as described in the Statement), pursuant to which the Company would exchange all of the outstanding Restructured Debt for the Restructuring Consideration (each as described in the Statement) on a pro rata basis. Capitalized terms used but not defined herein have the meanings given to them in the Statement.

If you are choosing to tender Old Notes in the Tender Offer, please follow the procedure below:

- Execute and notarize this Letter of Instructions in Section I, and check box 1;
- Provide the relevant details about special payment instructions, if any, and about yourself and your accounts in Section II.A.1 or II.A.2, as applicable;
- Indicate in Section II.A.3 the aggregate principal amount of the Old Notes and the bid price you wish to submit;
- Make sure you received and reviewed the Statement;
- If you believe you have received any incorrect or incomplete documents, including this Letter of Instructions, contact your broker, dealer nominee or other person who sent you these materials immediately; and

- Return all pages of the completed Letter of Instructions to your broker, dealer, nominee or other person who sent you these materials.
If you are choosing to tender Old Notes in the Tender Offer and to submit any such Old Notes that are not accepted for payment in the Tender Offer for exchange in the Exchange Offer and Consent Solicitation, please follow the procedure below:
- Execute and notarize this Letter of Instructions in Section I, and check box 2;
- Provide the relevant details about special payment instructions, if any, and about yourselves and your accounts in Section II.A.1 or II.A.2, as applicable;
- Indicate in Section II.A.3 the aggregate principal amount of the Old Notes and the bid price you wish to submit;
- Make sure you received and reviewed the Statement;
- If you believe you have received any incorrect or incomplete documents, including this Letter of Instructions, contact your broker, dealer nominee or other person who sent them these materials immediately; and
- Return all pages of the completed Letter of Instructions to your broker, dealer, nominee or other person who sent you these materials.
If you are choosing to exchange Old Notes in the Exchange Offer and Consent Solicitation, please follow the procedure below:
- Execute and notarize this Letter of Instructions in Section I, and check box 3;
- Provide the relevant details about special payment instructions, if any, and about yourself and your accounts in Section III.A.1 or III.A.2, as applicable;
- Indicate in Section III.A.3 the aggregate principal amount of the Old Notes that you wish to submit;
- Make sure you received and reviewed the Statement;
- If you believe you have received any incorrect or incomplete documents, including this Letter of Instructions, contact your broker, dealer nominee or other person who sent you these materials immediately; and
- Return all pages of the completed Letter of Instructions to your broker, dealer, nominee or other person who sent you these materials.

IT IS RECOMMENDED THAT YOU DELIVER THESE INSTRUCTIONS TO THE HOLDER OF RECORD WITH SUFFICIENT TIME SO THAT YOUR INSTRUCTIONS MAY BE PROCESSED PRIOR TO THE DEADLINE FOR DELIVERY. PLEASE CONFIRM ALL DEADLINES WITH SUCH PERSON. IF THE COMPLETED INSTRUCTIONS ARE NOT RECEIVED IN A TIMELY MANNER, YOUR OLD NOTES MAY NOT BE SUBMITTED PRIOR TO THE EXPIRATION TIME.

IF YOU HAVE ANY QUESTIONS REGARDING THE TENDER OFFER OR THE EXCHANGE OFFER AND CONSENT SOLICITATION OR THIS LETTER OF INSTRUCTIONS, PLEASE CALL THE DEPOSITARY OR THE INFORMATION AND EXCHANGE AGENT, AS APPLICABLE, AT ITS PHONE NUMBER LISTED ON THE BACK COVER OF THE STATEMENT.

This material is being forwarded to you as the beneficial owner of Old Notes held by us for your account but not registered in your name. Delivery of Old Notes and consent may be made by us as the holder of record and only pursuant to your instructions.

Accordingly, we request instructions as to whether you wish us to (i) tender to the Company and AIV for purchase in the Tender Offer the aggregate principal amount of Old Notes indicated in the boxes in Section II.A.3 entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, (ii) tender to the Company and AIV for purchase in the Tender Offer and submit to the Company any such Old Notes that are not accepted for payment in the Tender Offer for exchange in the Exchange Offer and Consent Solicitation in the aggregate principal amount of Old Notes indicated in the boxes in Section II.A.3 entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, or (iii) submit to the Company for exchange in the Exchange Offer and Consent Solicitation the aggregate principal amount of Old Notes indicated in the box in Section III.A.3 under the heading "Amounts of Old Notes Exchanged in the Exchange Offer and Consent Solicitation," with respect to any of the Old Notes held by us for your account. If you wish to have us do so, please so instruct us by completing, signing and returning to us the instruction form that appears on the reverse side hereof.

If you fail to elect either option, whether by not submitting the Letter of Transmittal or failing to indicate your election in a submitted Letter of Transmittal, you will not receive the Tender Offer Consideration or the Consent Payment (each as described in the Statement). However, the *Convenio Concurso* (as described in the Statement), if approved and consummated, will bind all holders of the Old Notes, regardless of whether or how you voted with respect to the *Concurso* Plan in the consent solicitation or otherwise.

INSTRUCTIONS TO HOLDER(S) OF RECORD

The undersigned acknowledges receipt of the Statement and the enclosed material referred to therein relating to the Tender Offer by the Company and AIV and the Exchange Offer and Consent Solicitation by the Company from holders of record as of the Record Date of the Old Notes to the approval of the *Concurso* Plan, which contemplates the exchange of the Old Notes for the Note Restructuring Consideration on a pro rata basis (as described in the Statement).

This will instruct you to (i) tender to the Company and AIV for purchase in the Tender Offer the aggregate principal amount of Old Notes indicated in the boxes in Section II.A.3 entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, (ii) tender to the Company and AIV for purchase in the Tender Offer and submit to the Company any such Old Notes that are not accepted for payment in the Tender Offer for exchange in the Exchange Offer and Consent Solicitation in the aggregate principal amount of Old Notes indicated in the boxes in Section II.A.3 entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, or (iii) submit to the Company for exchange in the Exchange Offer and Consent Solicitation the aggregate principal amount of Old Notes indicated in the box in Section III.A.3 under the heading "Amounts of Old Notes Exchanged in the Exchange Offer and Consent Solicitation."

Unless otherwise indicated in Section II.A.2 in the case of the Tender Offer or in Section III.A.2 in the case of the Exchange Offer and Consent Solicitation, the Depositary or the Information and Exchange Agent, as applicable, will deliver the Tender Offer Consideration and/or the Note Consent Payment, the Restructuring Cash Payment or the Restructuring Fee (each as described in the Statement), as applicable, to the undersigned at the address set forth in Section II.A.1. Consenting holders should indicate, in the applicable box, the name and address to which the Tender Offer Consideration and/or the Note Consent Payment, the Restructuring Cash Payment or the Restructuring Fee, as applicable, are to be issued or sent, if different from the name and address of the person submitting this Letter of Instructions. In the case of issuance or payment in a different name, the tax identification number of the person named must also be indicated and an IRS Form W-9 for such recipient must be completed in addition to the IRS Form W-9 provided by the consenting holder. An IRS Form W-9 may be obtained on the Internal Revenue Service website at www.irs.gov. If no such instructions are given, the Tender Offer Consideration and/or the Note Consent Payment, the Restructuring Cash Payment or the Restructuring Fee, as applicable, will be sent to the name and address of the person signing this Letter of Instructions.

Section I. Confirmations

I, the undersigned beneficial owner or intermediary, hereby represent, warrant and undertake to the Company, the Depositary or the Information and Exchange Agent, as applicable, and my custodian bank or brokerage firm holder (you should tick the applicable box in (D) below if you agree):

- (A) that I authorize and instruct to submit irrevocable ATOP instructions to DTC for the Old Notes specified herein, with the effect on and, in the case of the Exchange Offer and Consent Solicitation, from the date hereof until the Old Notes are cancelled or the Old Notes are validly withdrawn (i) in the event the Company amends the Exchange Offer and Consent Solicitation in a manner that is materially adverse to holders of Restructured Debt, (ii) as required by applicable law, (iii) in the event the *concurso mercantil* proceeding of the Company is not filed on or before December 31, 2010, (iv) if the Issue Date (as described in the Statement) does not occur on or before the Outside Consummation Date (as described in the Statement), or (v) the proposed *Concurso* Plan is amended in a manner that would have a material effect on holders of the Old Notes, and to deliver a Letter of Instructions to the Depositary or the Information and Exchange Agent, as necessary and applicable, to confirm the substance of the information contained in such ATOP or blocking instructions; and
- (B) that I am the relevant beneficial owner(s) or intermediary(ies) of the Old Notes identified herein and have authority

1. to give the confirmation set out in Section II.A.3 on behalf of myself or the person identified in Section II.A.2 herein in the case of the Tender Offer or in Section III.A.3 on behalf of myself or the person identified in Section III.A.2 herein in the case of the Exchange Offer and Consent Solicitation;
 2. to indicate the aggregate principal amount of Old Notes as required in Section II.A.3 herein in the case of the Tender Offer or in Section III.A.3 herein in the case of the Exchange Offer and Consent Solicitation; and
- (C) that I irrevocably authorize and instruct you
1. to execute the Letter of Transmittal, the Power of Attorney attached thereto as Schedule I.A., I.B or I.C, as applicable, and the signature page of the *Concurso* Plan attached thereto as Schedule II;
 2. to produce this Letter of Instructions or a copy hereof to any interested party in any administrative or legal proceeding or official inquiry with respect to the matters covered hereby;
 3. to deliver a copy of this Letter of Instructions to the Depositary or the Information and Exchange Agent, as applicable, for the benefit of the Company and, if applicable, AIV;
 4. to join and adhere to the *concurso mercantil* petition to be filed by the Company, in accordance with the Statement;
 5. to execute and consent to the *Concurso* Plan; and
- (D) that, with respect to the Old Notes, I hereby instruct you to (check one)
1. ☐ tender to the Company and AIV with respect to the aggregate principal amount of the Old Notes listed in the boxes in Section II.A.3 entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, and instruct that any such Old Notes tendered but not accepted in the Tender Offer be returned to the undersigned;
 2. ☐ tender to the Company and AIV with respect to the aggregate principal amount of the Old Notes listed in the boxes in Section II.A.3 entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, and, with respect to any Old Notes tendered but not accepted for payment in the Tender Offer, submit to the Company for exchange, join and adhere to the *concurso mercantil* petition to be filed by the Company and consent to the *Concurso* Plan with respect to the aggregate principal amount of the Old Notes listed in the boxes in Section II.A.3 entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable, or;
 3. ☐ submit to the Company for exchange, join and adhere to the *concurso mercantil* petition to be filed by the Company and consent to the *Concurso* Plan with respect to the aggregate principal amount of the Old Notes listed in Section III.A.3 under the heading "Amounts of Old Notes Exchanged in the Exchange Offer and Consent Solicitation."

Date authorized

Signature of beneficial owner or
duly authorized representative*

STATE OF _____)

: ss.:

COUNTY OF _____)

On the _____ day of _____ in the year 2010 before me, the undersigned, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and he/she acknowledged to me that he/she executed the same, and that he/she made such appearance before the undersigned in the County of _____, State of _____.

Notary Public

*** IMPORTANT: Each Letter of Instructions must, if signed by a duly authorized representative acting, provide the applicable information as set out below.**

(a) In the case of a representative acting on behalf of the beneficial owner, provide the following information:

(i) Authority to execute on behalf of the beneficial owner. [_____]

(ii) Date and place of the document evidencing such authority. [_____]

(b) In the case of the beneficial owner being an entity different than an individual, provide the following information:

(i) The beneficial owner is a corporation duly organized and legally existing under the laws of [_____] [Country].

(iii) The main place of business of the beneficial owner is located at [_____].

(iv) The act of incorporation is dated [_____] and was granted before [_____] [or certificate of incorporation stating date of issuance and issuer, as the case may be according to the law of the jurisdiction of incorporation of the beneficial owner] duly recorded with [_____] in [_____] on [date] [_____] [and the certificate of good standing, if the law of the jurisdiction of incorporation of the beneficial owner so provides].

(v) The bylaws of the beneficial owner are dated [_____] [date] and were executed in [_____] by [_____].

(vi) The resolution whereby the signatory is empowered to act on behalf of the beneficial owner to grant this instruction consists of [_____] (which shall include date and issuer) [_____].

(c) If the power of attorney or other authorization to the signatory has been granted by the Board of Directors of the beneficial owner, the instrument by which the members of the Board of Directors were appointed must be mentioned in this space, stating the date and place thereof.

[_____]

Section II. Tender of Old Notes in the Tender Offer

A.1. Payment Instructions

To be completed if the Tender Offer Consideration is to be issued in the name of the person who submits this Letter of Instructions.

PLEASE SIGN HERE

Dated : _____, 2010

Signature(s) :

Print Name(s) :

Address :

(Please include Zip Code)

Telephone Number :

(Please include Area Code)

Tax Identification Number :

(Social Security Number or Employer Identification Number)

My Account Number with You :

A.2. Special Payment Instructions for Tender Offer Consideration

To be completed in connection with the Tender Offer ONLY if the Old Notes in an aggregate principal amount not tendered or not accepted for payment are to be issued in the name of, or if the payment check for the Tender Offer Consideration (as described in the Statement) is to be issued to the order of, someone other than the person or persons whose signature(s) appears within this Letter of Instructions, or issued to an address different from that shown in the boxes in Section II.A.3 entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable," within this Letter of Instructions, or if Old Notes tendered by book-entry transfer that are not accepted for payment are to be credited to an account maintained at the book-entry transfer facility other than the one designated above.

SPECIAL PAYMENT INSTRUCTIONS

Issue (check as applicable): ☐ 2012 Notes ☐ 2013 Notes ☐ 2017 Notes

☐ Payment Check(s)

Name :

(Please Print)

Address :

(Please include Zip Code)

Taxpayer Identification Number :

(Social Security Number or Employer Identification Number)

A correct taxpayer identification number must also be provided on IRS Form W-9, if applicable.

☐ Credit unpurchased Old Notes by book-entry to the book-entry transfer facility account set forth below:

DTC Account Number :

Number of Account Party :

A.3. Bid Price

If your bank, broker, dealer, trust company or other nominee requires you to complete this Letter of Instructions, then you must complete the boxes below entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable. This means that if you elect to participate, you must specify the minimum Tender Offer Consideration (as described in the Statement) you would be willing to receive in exchange for each \$1,000 principal amount of Old Notes you choose to tender in the Tender Offer (the "Bid Price").

If fewer than all of the Old Notes owned by you are tendered, you must fill in the aggregate principal amounts of such Old Notes tendered in the fourth column of the boxes in this Section II.A.3 entitled "Bid Price for 2012 Notes," "Bid Price for 2013 Notes" and "Bid Price for 2017 Notes," as applicable. The entire aggregate principal amount represented by the Old Notes delivered to the Depository will be deemed to have been tendered, unless otherwise indicated.

Indicate in the box below the aggregate principal amount of each series of Old Notes to which this Letter of Transmittal relates, and either (i) specify the Bid Price (in increments of \$2.50) within the range of \$500 (the "Minimum Bid Price") and \$575 that you would be willing to receive in exchange for each \$1,000 principal amount of Old Notes (the "Maximum Bid Price"), or (ii) do not specify a Maximum Bid Price, in which case you will be deemed to have specified the Minimum Bid Price. If the space provided below is inadequate, you should list the principal amount of each series of Old Notes being tendered and the Maximum Bid Price, if any, on a separately executed schedule and affix the schedule to this Letter of Transmittal.

Bid Price for 2012 Notes

NAME AND ADDRESS(ES) OF HOLDER(S) OR NAME OF DTC PARTICIPANT AND DTC PARTICIPANT'S DTC ACCOUNT NUMBER IN WHICH OLD NOTES ARE HELD (PLEASE FILL IN, IF BLANK)	AGGREGATE PRINCIPAL AMOUNT REPRESENTED**	PRINCIPAL AMOUNT TENDERED	BID PRICE AT WHICH 2012 NOTES ARE BEING TENDERED***
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Bid Price for 2013 Notes

NAME AND ADDRESS(ES) OF HOLDER(S) OR NAME OF DTC PARTICIPANT AND DTC PARTICIPANT'S DTC ACCOUNT NUMBER IN WHICH OLD NOTES ARE HELD (PLEASE FILL IN, IF BLANK)	AGGREGATE PRINCIPAL AMOUNT REPRESENTED**	PRINCIPAL AMOUNT TENDERED	BID PRICE AT WHICH 2013 NOTES ARE BEING TENDERED***
---	---	---------------------------------	---

Bid Price for 2017 Notes

NAME AND ADDRESS(ES) OF HOLDER(S) OR NAME OF DTC PARTICIPANT AND DTC PARTICIPANT'S DTC ACCOUNT NUMBER IN WHICH OLD NOTES ARE HELD (PLEASE FILL IN, IF BLANK)	AGGREGATE PRINCIPAL AMOUNT REPRESENTED**	PRINCIPAL AMOUNT TENDERED	BID PRICE AT WHICH 2017 NOTES ARE BEING TENDERED***
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**

Unless otherwise indicated in the column labeled "Principal Amount Tendered" and subject to the terms and conditions of the Statement, you will be deemed to have tendered the entire aggregate principal amount indicated in the column labeled "Aggregate Principal Amount Represented" in respect of that series of Old Notes.

Each Bid Price must be in multiples of \$2.50 per \$1,000 principal amount. If any Bid Price is not submitted in a whole increment of \$2.50, such Bid Price will be rounded down to the nearest \$2.50 increment. **The Bid Price you specify, if any, must be within a range between \$2.50 and \$2.50 per \$1,000 principal amount, and no Old Notes will be accepted outside this range.** If you tender Old Notes without specifying a Bid Price, you will be deemed to have selected the Minimum Bid Price in respect of that series of Old Notes.

Section III. Tender of Old Notes in the Exchange Offer and Consent Solicitation

A.1. Payment Instructions

To be completed if the Note Consent Payment, the Restructuring Cash Payment or the Restructuring Fee is to be issued in the name of the person who submits this Letter of Instructions.

PLEASE SIGN HERE

Dated : _____, 2010

Signature(s) :

Print Name(s) :

Address :

(Please include Zip Code)

Telephone Number :

(Please include Area Code)

Tax Identification Number :

(Social Security Number or Employer Identification Number)

My Account Number with You :

A.2. Special Payment Instructions for Note Consent Payment, Restructuring Cash Payment or Restructuring Fee

To be completed ONLY if the Note Consent Payment, the Restructuring Cash Payment or the Restructuring Fee is to be issued in the name of someone other than the person who submits this Letter of Instructions.

SPECIAL PAYMENT INSTRUCTIONS

Issue (check as applicable): ☐ 2012 Notes ☐ 2013 Notes ☐ 2017 Notes

☐ Payment Check(s)

Name :

(Please Print)

Address :

(Please include Zip Code)

Taxpayer Identification Number :

(Social Security Number or Employer Identification Number)

A.3. Amount of Old Notes Exchanged in the Exchange Offer and Consent Solicitation

OLD NOTES	CUSIP	ISIN	AGGREGATE PRINCIPAL AMOUNT
2012 Notes	92851RAC1	US92851RAC16	
2013 Notes	92851FAD5	US92851FAD50	
2017 Notes	92851RAD9	US92851RAD98	
Total Aggregate Principal Amount Submitted for Tender			

FORM T-1
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
STATEMENT OF ELIGIBILITY
UNDER THE TRUST INDENTURE ACT OF 1939 OF A
CORPORATION DESIGNATED TO ACT AS TRUSTEE
CHECK IF AN APPLICATION TO DETERMINE
ELIGIBILITY OF A TRUSTEE PURSUANT TO
SECTION 305(b)(2) ☒

THE BANK OF NEW YORK MELLON

(Exact name of trustee as specified in its charter)

New York
(State of incorporation
if not a U.S. national bank)

13-5160382
(I.R.S. employer
identification no.)

One Wall Street, New York, NY
(Address of principal executive offices)

10286
(Zip code)

Vitro, S.A.B. de C.V.
(Exact name of obligor as specified in its charter)

Mexico
(State or other jurisdiction of
incorporation or organization)

Not Applicable
(I.R.S. employer
identification no.)

Ave. Ricardo Margáin 400
Col. Valle del Campestre
San Pedro Garza García, Nuevo León
Mexico
(Address of principal executive offices)

66265
(Zip code)

Notes due 2019
Mandatory Convertible Debentures
(Title of the indenture securities)

1. General information. Furnish the following information as to the Trustee:

(a) Name and address of each examining or supervising authority to which it is subject.

Name	Address
Superintendent of Banks of the State of New York	One State Street, New York, N.Y. 10004-1417, and Albany, N.Y. 12223
Federal Reserve Bank of New York	33 Liberty Street, New York, N.Y. 10045
Federal Deposit Insurance Corporation	Washington, D.C. 20429
New York Clearing House Association	New York, New York 10005

(b) Whether it is authorized to exercise corporate trust powers.

Yes.

2. Affiliations with Obligor.

If the obligor is an affiliate of the trustee, describe each such affiliation.

None.

16. List of Exhibits.

Exhibits identified in parentheses below, on file with the Commission, are incorporated herein by reference as an exhibit hereto, pursuant to Rule 7a-29 under the Trust Indenture Act of 1939 (the "Act") and 17 C.F.R. 229.10(d).

1. A copy of the Organization Certificate of The Bank of New York Mellon (formerly The Bank of New York and formerly Irving Trust Company) as now in effect, which contains the authority to commence business and a grant of powers to exercise corporate trust powers. (Exhibit 1 to Amendment No. 1 to Form T-1 filed with Registration Statement No. 33-6215, Exhibits 1a and 1b to Form T-1 filed with Registration Statement No. 33-21672, Exhibit 1 to Form T-1 filed with Registration Statement No. 33-29637 and Exhibit 1 to Form T-1 filed with Registration Statement No. 333-121195.)
4. A copy of the existing By-laws of the Trustee. (Exhibit 4 to Form T-1 filed with Registration Statement No. 333-121195.)
6. The consent of the Trustee required by Section 321(b) of the Act. (Exhibit 6 to Form T-1 filed with Registration Statement No. 333-106702.)
7. A copy of the latest report of condition of the Trustee published pursuant to law or to the requirements of its supervising or examining authority.

SIGNATURE

Pursuant to the requirements of the Act, the Trustee, The Bank of New York Mellon, a corporation organized and existing under the laws of the State of New York, has duly caused this statement of eligibility to be signed on its behalf by the undersigned, thereunto duly authorized, all in The City of New York, and State of New York, on the 29th day of September, 2010.

THE BANK OF NEW YORK MELLON

By: /s/ Kevin Binnie

Kevin Binnie
Vice President

EXHIBIT 7

Consolidated Report of Condition of
THE BANK OF NEW YORK MELLON
of One Wall Street, New York, N.Y. 10286
And Foreign and Domestic Subsidiaries,

a member of the Federal Reserve System, at the close of business June 30, 2010, published in accordance with a call made by the Federal Reserve Bank of this District pursuant to the provisions of the Federal Reserve Act.

	Dollar Amounts In Thousands
ASSETS	
Cash and balances due from depository institutions:	
Noninterest-bearing balances and currency and coin	2,894,000
Interest-bearing balances	70,096,000
Securities:	
Held-to-maturity securities	3,740,000
Available-for-sale securities	47,179,000
Federal funds sold and securities purchased under agreements to resell:	
Federal funds sold in domestic offices	1,000
Securities purchased under agreements to resell	1,090,000
Loans and lease financing receivables:	
Loans and leases held for sale	22,000
Loans and leases, net of unearned income	25,167,000
LESS: Allowance for loan and lease losses	525,000
Loans and leases, net of unearned income and allowance	24,642,000
Trading assets	6,020,000
Premises and fixed assets (including capitalized leases)	1,025,000
Other real estate owned	6,000
Investments in unconsolidated subsidiaries and associated companies	883,000
Direct and indirect investments in real estate ventures	0
Intangible assets:	
Goodwill	4,897,000
Other intangible assets	1,403,000
Other assets	12,096,000
Total assets	175,994,000

Dollar Amounts In Thousands

LIABILITIES

Deposits:	
In domestic offices	67,709,000
Noninterest-bearing	39,261,000
Interest-bearing	28,448,000
In foreign offices, Edge and Agreement subsidiaries, and IBFs	72,585,000
Noninterest-bearing	2,240,000
Interest-bearing	70,345,000
Federal funds purchased and securities sold under agreements to repurchase:	
Federal funds purchased in domestic offices	2,906,000
Securities sold under agreements to repurchase	12,000
Trading liabilities	7,528,000
Other borrowed money:	
(includes mortgage indebtedness and obligations under capitalized leases)	1,619,000
Not applicable	
Not applicable	
Subordinated notes and debentures	3,490,000
Other liabilities	5,096,000
Total liabilities	160,945,000

EQUITY CAPITAL

Perpetual preferred stock and related surplus	0
Common stock	1,135,000
Surplus (exclude all surplus related to preferred stock)	8,545,000
Retained earnings	6,215,000
Accumulated other comprehensive income	-1,208,000
Other equity capital components	0
Total bank equity capital	14,687,000
Noncontrolling (minority) interests in consolidated subsidiaries	362,000
Total equity capital	15,049,000
Total liabilities and equity capital	175,994,000

I, Thomas P. Gibbons, Chief Financial Officer of the above-named bank do hereby declare that this Report of Condition is true and correct to the best of my knowledge and belief.

Thomas P. Gibbons,
Chief Financial Officer

We, the undersigned directors, attest to the correctness of this statement of resources and liabilities. We declare that it has been examined by us, and to the best of our knowledge and belief has been prepared in conformance with the instructions and is true and correct.

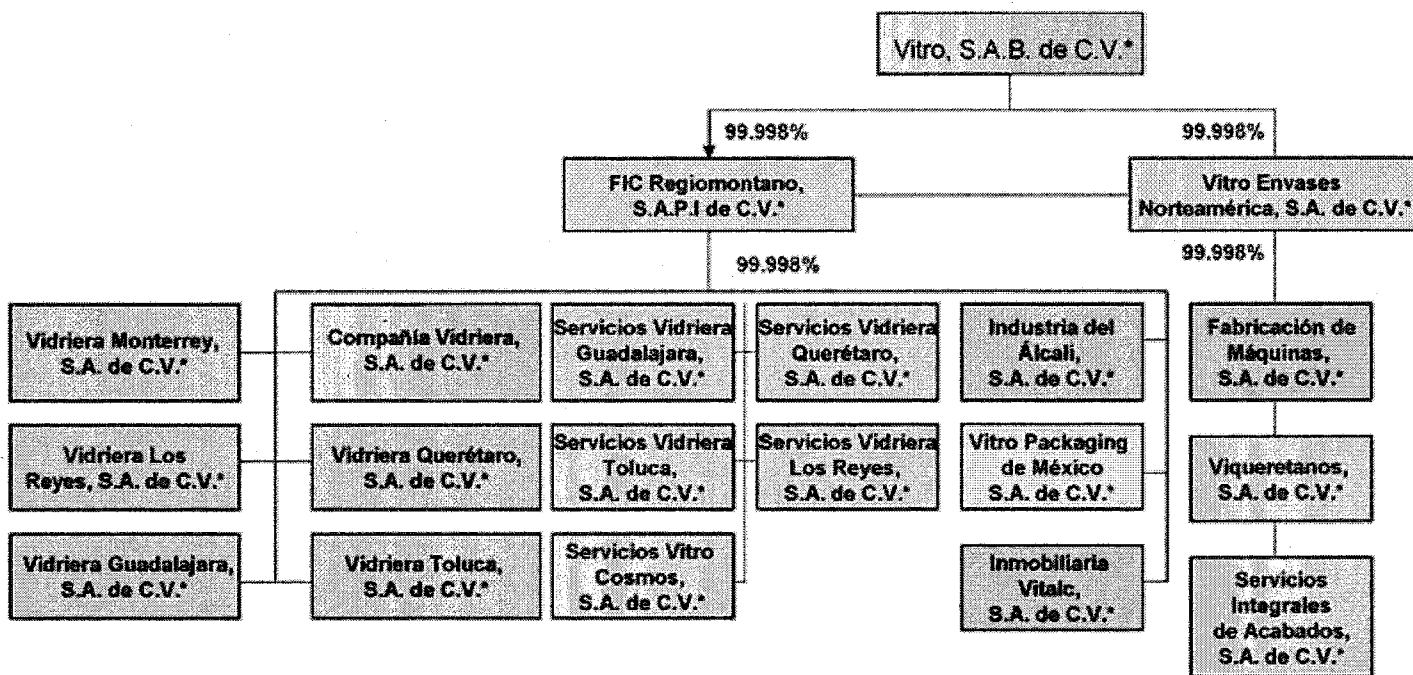
Gerald L. Hassell
Robert P. Kelly
Catherine A. Rein

Directors

Vitro

Organization Chart

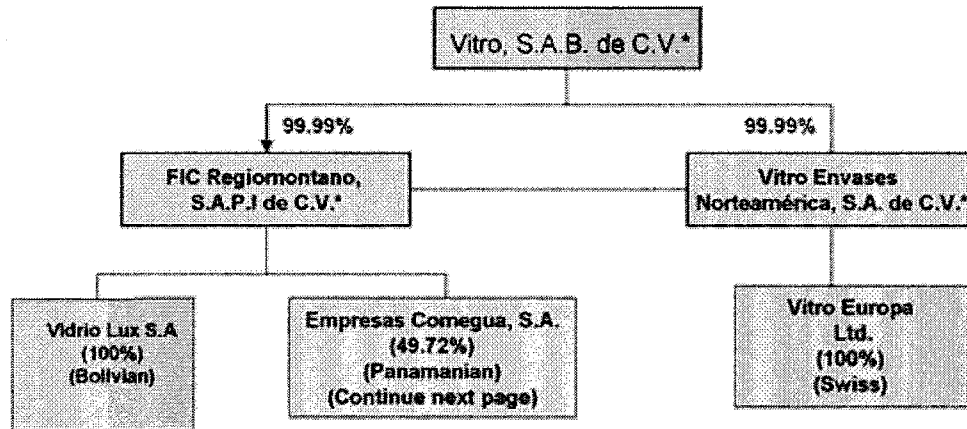
**GLASS CONTAINERS UNIT
MEXICO**



Holding Co. ☐
 Operating Co. ☐
 Assets Co. ☐
 Services Co. ☐
 Distributing Co. ☐

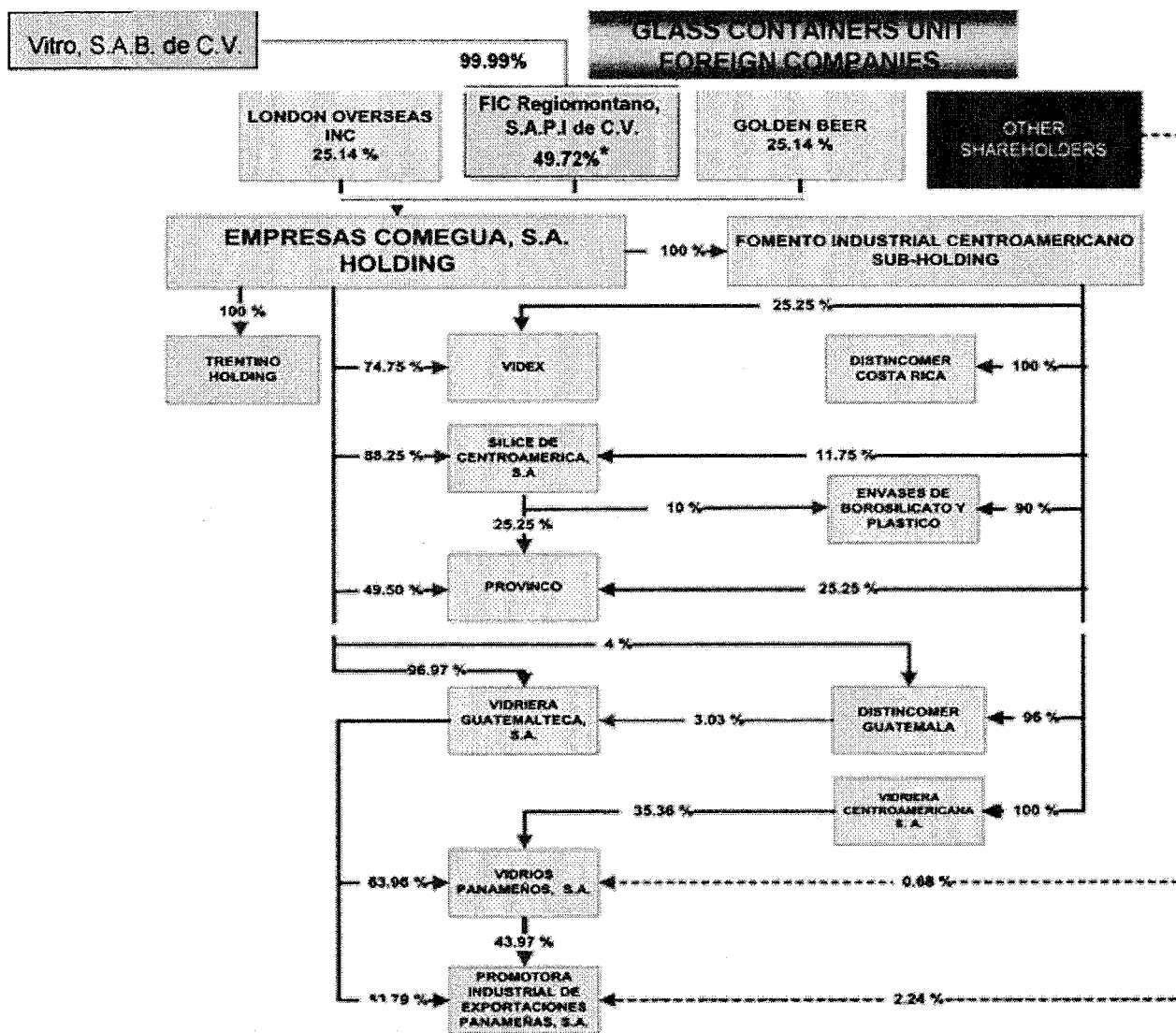
*Mexican Co.

**GLASS CONTAINERS UNIT
FOREIGN COMPANIES**

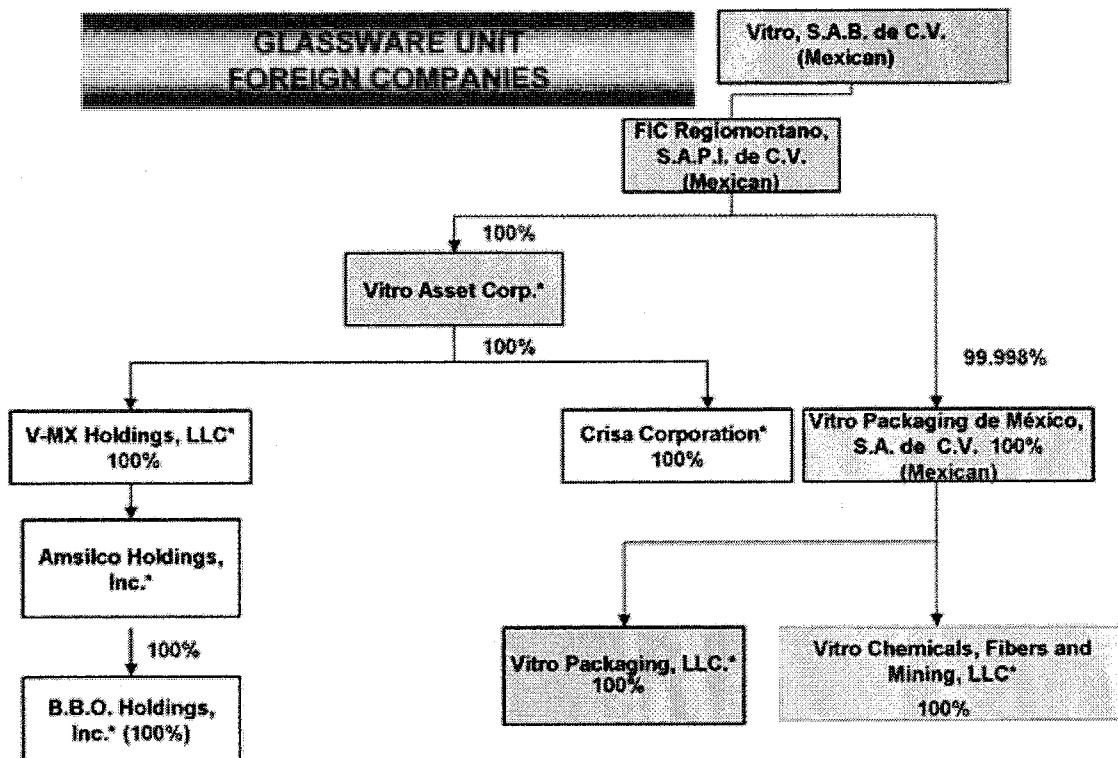







Holding Co. ☐
Operating Co. ☐
Assets Co. ☐
Services Co. ☐
Distributing Co. ☐

*Mexican Co.



* Empresas Comegua, is not longer controlled by Vitro



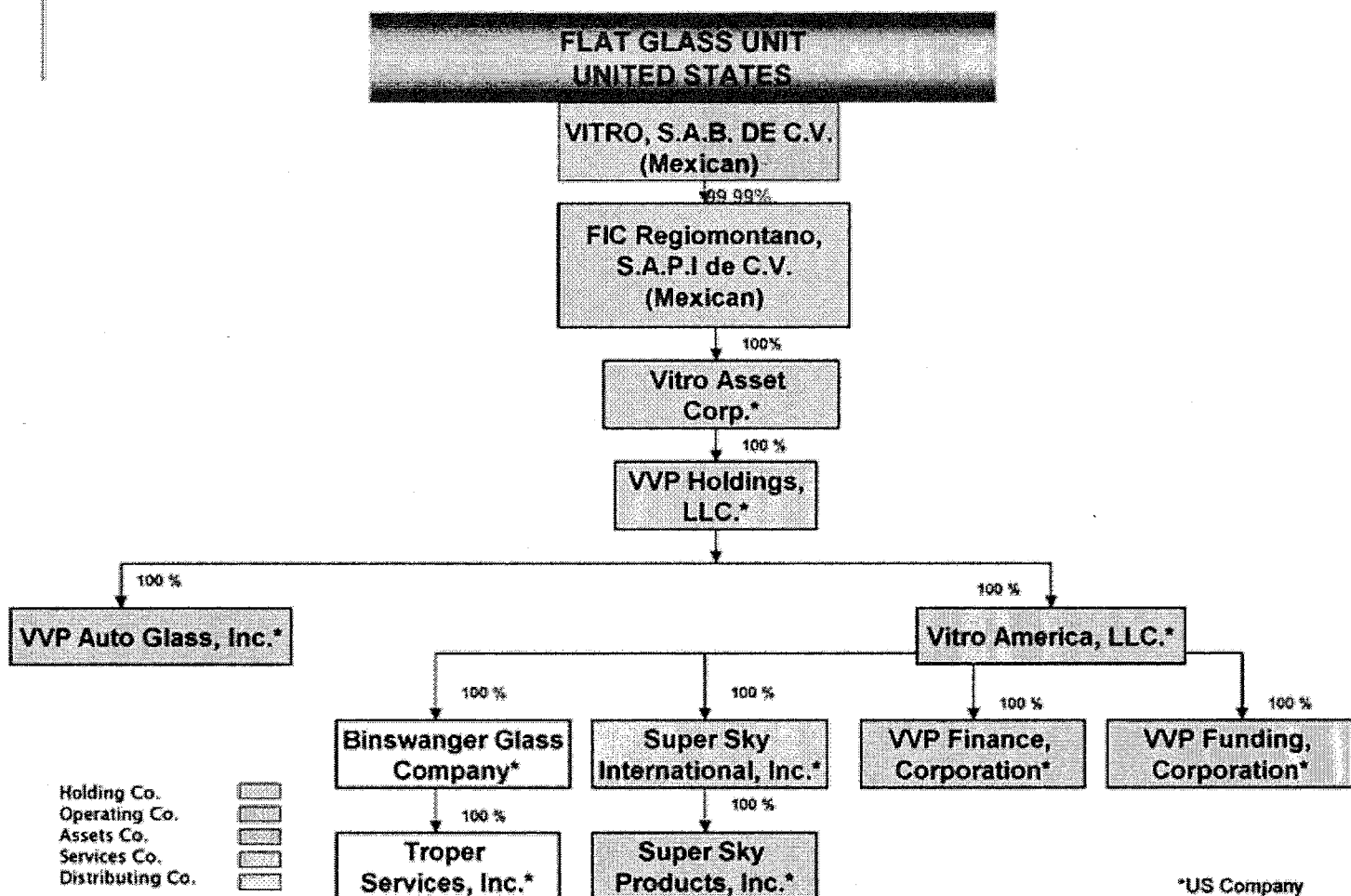
Holding Co. 
 Operating Co. 
 Assets Co. 
 Services Co. 
 Distributing Co. 

*US Company

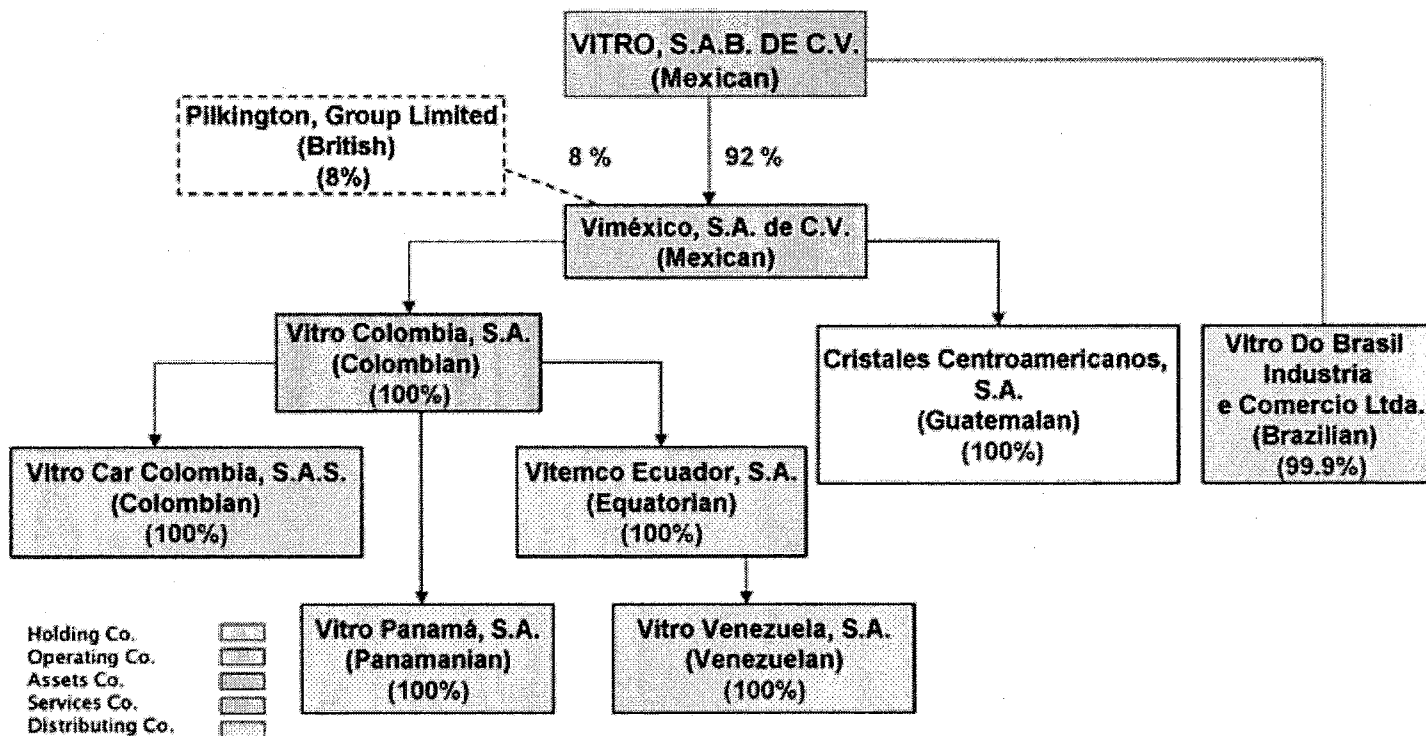


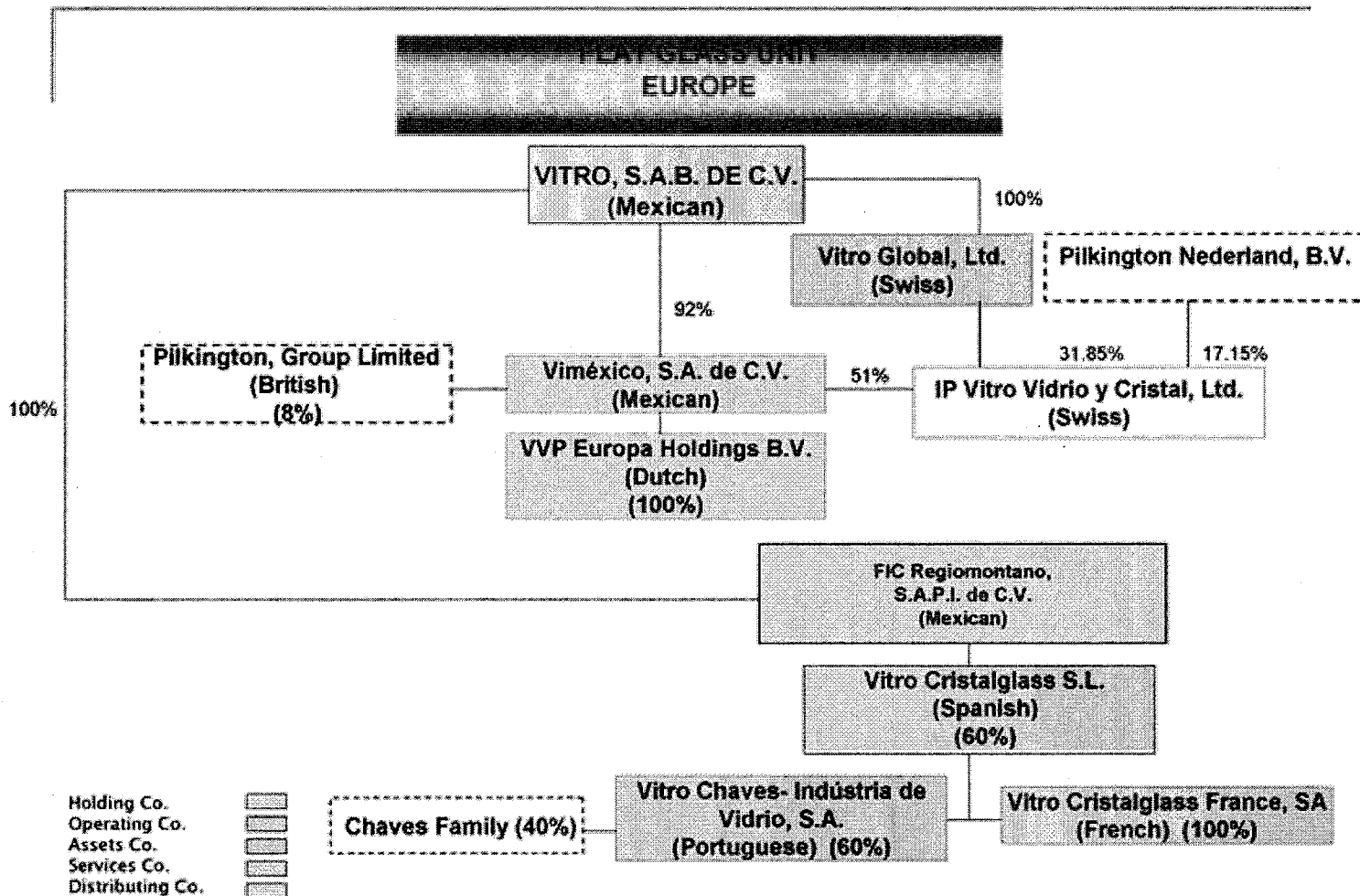


*Mexican Company

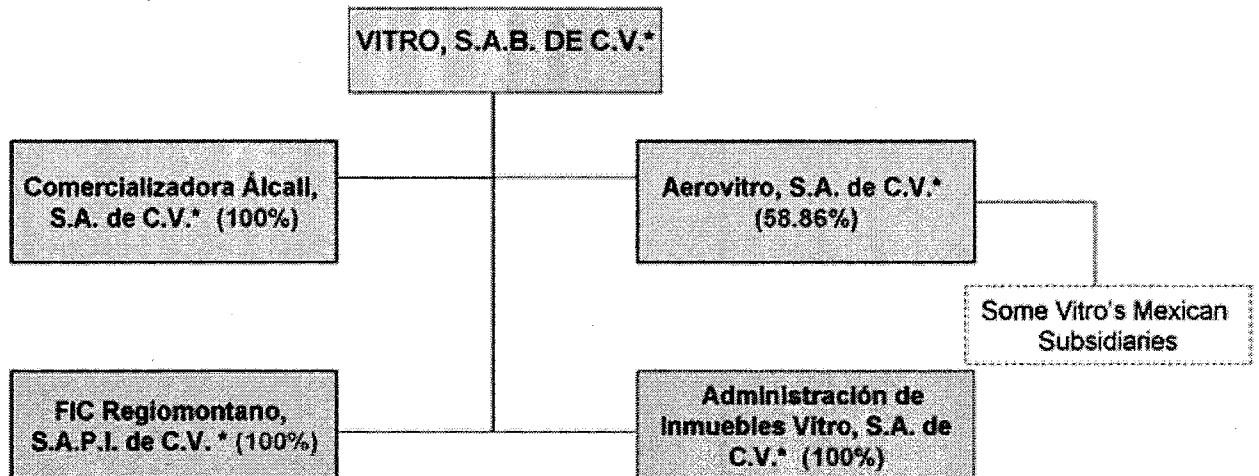


**FLAT GLASS UNIT
CENTRAL AND SOUTH AMERICA**





**CORPORATE SECTOR
MEXICO**



Holding Co. ☐
Operating Co. ☐
Assets Co. ☐
Services Co. ☐
Distributing Co. ☐

*Mexican Company

**CORPORATE SECTOR
FOREIGN COMPANIES**

**VITRO, S.A.B. DE C.V.
(Mexican)**

**Servicios Legales y
Valores Bahamas SA
(Bahamian)
(100%)**

**Vitro Global, Ltd.
(Swiss)
(100%)**

**Vitro Asset Corp.
(US)
(100%)**

**Vitro International
Services Corporation
(US)
(100%)**

Holding Co.
Operating Co.
Assets Co.
Services Co.
Distributing Co.



CIVIL ASSOCIATIONS / NON PROFIT ASSOCIATIONS
MÉXICO

VITRO, S.A.B. DE C.V.
(Mexican)

Some Vitro's
Mexican Subsidiaries

**Trabajo de Administración
y Servicios, A.C.***

Clinica Vitro, A.C.*




Salud Corporativa, A.C.*

ASRAC Caja de Ahorro, A.C.*

Formación Educativa, A.C.*

Fundación Vitro, A.C.*

**Desarrollo Personal y
Familiar, A.C.***

Holding Co. 
Operating Co. 
Assets Co. 
Services Co. 
Distributing Co. 

*Mexican Associations